
EXHIBIT 53

GOLDBERG, KATZMAN & SHIPMAN, P.C.
 320 MARKET STREET
 P.O. BOX 1268
 HARRISBURG, PA 17108-1268
 717-234-4161 Fed ID No: 23-2179953

February 3, 2004

Billed through 01/31/04

Bill number 48141-00001-011 NEH

Jesse Langman
 6655 Farrier Road
 Hatfield, PA 18069

Trust Administration

Balance forward as of bill number 010 dated 01/06/04 \$ 11,000.00

FOR PROFESSIONAL SERVICES RENDERED

01/05/04 JJC	Telephone conference with M. Landers regarding Addendum	.10 hrs	20.00
01/05/04 NEH	Attended judicial conference in Allentown with Judge Brenner with JD; met with counsel; reviewed records with Jesse Langman; traveled to and from Hbg with JD	10.30 hrs	2,060.00
01/05/04 JJC	Hearing and meeting in Allentown	10.30 hrs	1,854.00
01/06/04 JJC	Conference with NEH regarding Addendum; telephone conference with Jesse regarding Addendum; memo to NEH	.30 hrs	60.00
01/06/04 NEH	Left voice mail message for Jesse	.30 hrs	60.00
01/12/04 JJC	Review fully signed Addendum	.10 hrs	20.00
01/13/04 NEH	Conferred with Ct. Administrator Jan Woffindin re: assignment of case to Judge Rebmann and arranged e-mail of 4 citation forms to her for issuance	.36 hrs	72.00
01/14/04 JJC	Email to Jesse; conference with NEH regarding apartment sales; review emails from Jesse and NEH	.20 hrs	40.00
01/14/04 NEH	Conferred with JD re: status; left voice mail message for Jesse re: status	.18 hrs	36.00
01/14/04 NEH	Conferred with Jesse re: assignment to Judge and steps to serve petitions	.30 hrs	60.00
01/14/04 NEH	Conferred with JJC; sent e-mail msg to STW re: service	.30 hrs	60.00
01/20/04 JJC	Telephone conference with Ms. Landis regarding new apartment contact; review fax; copy of Agreement of Sale Terlinqua Trust; conference with NEH	.40 hrs	80.00
01/20/04 JJC	Fax comments on Agreement to M. Landes	.20 hrs	40.00
01/20/04 NEH	Conferred with JJC re: agreement of sale for apt. building by Terinqua Trust	.20 hrs	40.00

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01/27/04 NEH	Left voice mail message for Jan Woffindin at Lehigh Co. Cty Admin. Office re: status of citations	.12 hrs	24.00
01/27/04 NEH	Sent e-mail msg to Jesse and Bill re: status of filings	.12 hrs	24.00
01/28/04 JJC	Telephone conference with M. J. Cohen's office; memo to NEH regarding copy of Petition and Citation for Cohen	.20 hrs	40.00
01/28/04 JJC	Review file	.10 hrs	20.00
01/28/04 NEH	Read letter (3 pp) from Marion; conferred with JJC re: real estate sale	.30 hrs	60.00
01/28/04 NEH	Left voice mail message fro Jesse then conferred with him; left voice mail message for Jan Woffindin	.30 hrs	60.00
01/29/04 JJC	Review file regarding Petition	.10 hrs	20.00
01/29/04 NEH	Conferred with Jesse re: status of trust petitions	.12 hrs	24.00
01/29/04 NEH	Conferred with JD re: letter received from Marion	.12 hrs	24.00
01/29/04 JJD	Conference with NEH; call	.30 hrs	54.00
01/30/04 NEH	Conferred with Jesse re: status; left voice mail message for Jan Woffindin	.50 hrs	100.00
01/31/04 NEH	Reduction per NEH	.00 hrs	1,952.00-

Total fees for this matter \$ 3,000.00

DISBURSEMENTS

01/26/04	Lodging, Meals, Miscellaneous - Parking - 1/12/04	35.75
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Total disbursements for this matter \$ 35.75

BILLING SUMMARY

TOTAL FEES	25.82 hrs	3,000.00
TOTAL DISBURSEMENTS	\$	35.75
TOTAL CHARGES FOR THIS BILL	\$	3,035.75
NET BALANCE FORWARD	\$	11,000.00
TOTAL BALANCE NOW DUE	\$	14,035.75
TRUST ACCOUNT BALANCE	\$.00

PLEASE REFERENCE THE BILL NUMBER WITH YOUR REMITTANCE

D 012

Goldberg Katzman, P.C.
320 Market Street
P.O. Box 1268
Harrisburg, PA 17108-1268
717-234-4161 Fed ID No: 23-2179953

September 10, 2004
Billing through 08/31/2004

Jesse Langman
6655 Farrier Road
Orefield, PA 18069

Bill number 42481
Client - Matter 48141-00001

Trust Administration

Balance forward as of bill dated 02/03/2004	\$14,035.75
Payments applied since the last bill	\$8,000.00
Net balance forward	<u>\$6,035.75</u>
Trust cash balance brought forward	\$50,000.00

Professional Services Rendered

02/05/2004	JJC	Review file; memo to NEH regarding citations and review NEH email	0.30 hrs	\$60.00
02/05/2004	NEH	Conferred with Jesse re: status of citation issuance	0.18 hrs	\$36.00
02/06/2004	NEH	Conferred with Jan Woffindin re: issuance of citations re: Langman Trust petitions; conferred with Jesse and JJC re: status	1.00 hrs	\$200.00
02/09/2004	JJC	Conference with NEH on status of Petitions; telephone conference from Elaine - at Steckel office	0.20 hrs	\$40.00
02/09/2004	NEH	Conferred with Wendy Parr re: issuance of citations	0.30 hrs	\$60.00
02/09/2004	NEH	Conferred with Jesse re: status of issuance of citations re: Petitions	0.50 hrs	\$100.00
02/10/2004	JJC	Email to Jesse regarding Steckel law office	0.10 hrs	\$20.00
02/11/2004	PL13	Mtg with NEH and JD re: citations	0.10 hrs	\$6.50
02/12/2004	JJC	Review NEH memo; memo regarding copy of Petitions and Citations	0.20 hrs	\$40.00
02/12/2004	JJC	Letter to Cohen with Petition and Citation; review Citation and Petitions	0.30 hrs	\$60.00

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02/12/2004	NEH	Prepared citations and petitions for service on all heirs and counsel; drafted certificate of service; wrote letter to OC clerk sending COS; conferred with Jesse re: status; sent e-mail msg to JJC re: status	2.50 hrs	\$500.00
02/17/2004	JJC	Email Jesse; request copy of apartment contract	0.10 hrs	\$20.00
02/18/2004	JJD	Petition; review e-mails; review contract	0.90 hrs	\$162.00
02/23/2004	NEH	Reviewed files re: issues to present to Court in conference	1.00 hrs	\$200.00
02/24/2004	JJC	Review NEH email on status of Petitions; email to J. Langman	0.20 hrs	\$40.00
02/24/2004	NEH	Reviewed notice from Court re: conference with Judge Reibman on 2/27/04 at 1030am; conferred with Jesse re: status and issues; revised and sent e-mail msg with notes of calls; conferred with JJC	2.00 hrs	\$400.00
02/26/2004	JJC	Telephone conference with Jesse regarding status	0.10 hrs	\$20.00
02/26/2004	NEH	Conferred with Jesse re: docs and data for judicial conference	0.30 hrs	\$60.00
02/26/2004	NEH	Assembled docs for judicial conference with Judge Reibman	0.30 hrs	\$60.00
02/26/2004	NEH	Prepared for judicial conferece; reviewed pleadings to date	1.00 hrs	\$200.00
02/27/2004	NEH	Attended conf with Judge Reibman in Allentown; traveled Hbg-Allentown-Hbg; met with Jesse after the conference and conferred re: issues	7.00 hrs	\$1,400.00
02/27/2004	NEH	Attended judicial conference in Allentown w/Judge Reibman and counse; conferred with Atty Dayton afterwards; travelled Hbg-Allentown-Hbg	7.00 hrs	\$1,400.00
03/02/2004	JJC	Memo to NEH regarding results of Court conference; conference with NEH on status; email to Jesse regarding need to extend closing	0.40 hrs	\$80.00
03/02/2004	JJC	Review email from Jesse; email to Jesse	0.20 hrs	\$40.00
03/03/2004	JJC	Telephone conference with Steve Nichols regarding Need to extend; review file regarding closing - extension	0.30 hrs	\$60.00
03/04/2004	JJC	Review file; telephone conference with Cheryl regarding new Addendum	0.20 hrs	\$40.00
03/04/2004	PL13	Mtg with STW, JD & NEH re: status	0.20 hrs	\$13.00

03/05/2004	JJD	Conference on trust issues	0.50 hrs	\$90.00
03/08/2004	JJC	Review letter from M.J. Cohen and Addendum; conference with NEH	0.30 hrs	\$60.00
03/08/2004	JJC	Telephone conference with M. Landes regarding Addendum - Deer Park; letter to M. Landes with Addendum; telephone conference with Jesse regarding Addendum	0.30 hrs	\$60.00
03/09/2004	JJC	Telephone conference with S. Nichols regarding addendums; review file; note regarding apartment addendum	0.20 hrs	\$40.00
03/10/2004	JJC	Review fax from S. Nichols with signed contract - apartment	0.10 hrs	\$20.00
03/10/2004	NEH	Attended document discovery session at Atty Dayton's office in Bethlehem; met with Estate and 1st family; conferred with Jesse; traveled Hbg-Allentown-Hbg	10.00 hrs	\$2,000.00
03/12/2004	JJC	Review file; telephone conference with S. Nichols - leave message regarding status; conference with NEH	0.30 hrs	\$60.00
03/15/2004	JJC	Telephone conference with S. Nichols regarding extensions; fax Addendum to Nichols - Cohen	0.20 hrs	\$40.00
03/15/2004	JJC	Letter to Cohen with original Addendum; review file	0.20 hrs	\$40.00
03/16/2004	NEH	Conferred with Jesse re: real estate appraisal completion by 3/29/04 and research on Pew Trust S/L rule and representation by Dayton of James in divorce	0.48 hrs	\$96.00
03/16/2004	NEH	Wrote and sent e-mail message to Atty Jack Meck re: Newhart case briefs for research	0.18 hrs	\$36.00
03/16/2004	NEH	Worked on confidentiality agreement	0.24 hrs	\$48.00
03/16/2004	NEH	Conferred with Atty Dayton re: conf. agreement and request for docs	0.18 hrs	\$36.00
03/16/2004	NEH	Drafted and revised confidentiality agreement re: documents requested by Estate; sent draft to Atty Dayton and Weiner for review	1.18 hrs	\$236.00
03/18/2004	JJC	Telephone conference from S. Cohen regarding status	0.10 hrs	\$20.00
03/22/2004	JJC	Review extension for Department contract; telephone conference from M. Landes; email to NEH	0.30 hrs	\$60.00
03/24/2004	JJC	Email from NEH regarding Answers	0.10 hrs	\$20.00

03/26/2004	JJC	Memo regarding Objections	0.10 hrs	\$20.00
03/31/2004	NEH	Conferred with Jesse; sent form of verification	1.00 hrs	\$200.00
03/31/2004	NEH	Researched and sent PA Rev Dept Rulings re: retained interest	0.50 hrs	\$100.00
04/01/2004	NEH	Conferred with Jesse re: issues	0.50 hrs	\$100.00
04/02/2004	NEH	Conferred with Atty Dayton re: reply to Answers filed; conferred with Lehigh Co. Ct. Administrator office; wrote e-mail msg. re: call	1.30 hrs	\$260.00
04/02/2004	NEH	Sent e-mail to J. Woffindin	0.30 hrs	\$60.00
04/03/2004	NEH	Met with Jesse in our office; researched issues and reviewed answers; worked on reply	9.00 hrs	\$1,800.00
04/04/2004	NEH	Continued research on issues; met with Jesse in our office; drafted and revised reply to answer; set e-mail msg to Jesse and Miriam	8.50 hrs	\$1,700.00
04/05/2004	NEH	Conferred with JD re: draft of reply	0.20 hrs	\$40.00
04/06/2004	NEH	Conferred with Jesse	0.50 hrs	\$100.00
04/07/2004	NEH	Conferred with Jesse and sent em msg with notes of judicial conference	0.50 hrs	\$100.00
04/08/2004	JJC	Telephone conference with S. Nichols regarding status; email to NEH regarding status	0.20 hrs	\$40.00
04/08/2004	NEH	Received and reviewed answers filed by counsel for heirs; conferred with Jesse	2.00 hrs	\$400.00
04/12/2004	NEH	Conferred with Jesse re: draft of response to Answers filed	1.00 hrs	\$200.00
04/13/2004	NEH	Met with Jesse in our office; worked on replies to answers re: petitions	4.00 hrs	\$800.00
04/14/2004	NEH	Met and worked with Jesse in GK. office on 7 replies to answers filed by estate and heirs including COS, letters and orders	12.00 hrs	\$2,400.00
04/20/2004	JJC	Conference with NEH	0.20 hrs	\$40.00
04/20/2004	NEH	Received, reproduced and served replies on PA Dept. of Rev. and counsel; file COS; sent letters to	1.00 hrs	\$200.00

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		Dibert and Lehigh Co. Clerk		
04/21/2004	JJC	Telephone conference with MJ Cohen - leave message	0.10 hrs	\$20.00
04/21/2004	NEH	Worked on estate administration	0.20 hrs	\$40.00
04/21/2004	NEH	Conferred with Jesse Langman	0.50 hrs	\$100.00
04/22/2004	JJC	Review emails from NEH and M. Landes; telephone conference with MJ Cohen office and S. Nichols regarding extensions	0.70 hrs	\$140.00
04/22/2004	JJC	Conference with NEH	0.10 hrs	\$20.00
04/22/2004	NEH	Conferred with Jesse re: schedule and motions planned	0.30 hrs	\$60.00
04/22/2004	NEH	Conferred with JJC and Atty Cohen's office re: delay in settlement and extension to settle	0.60 hrs	\$120.00
04/23/2004	JJC	Telephone conference from MJ Cohen office; letter to MJ Cohen with answers and replies to Citation	0.30 hrs	\$60.00
04/23/2004	NEH	Sent copies of replies; exchanged EM with Jesse re: filings	0.50 hrs	\$100.00
04/23/2004	NEH	Conference call with Jesse	0.50 hrs	\$100.00
04/26/2004	JJC	Review file regarding extensions; telephone conference with Miriam Landes	0.20 hrs	\$40.00
04/27/2004	JJC	Memo to NEH regarding sale in escrow possibility; review file; review NEH memo and respond; review Jesse's email	0.40 hrs	\$80.00
04/27/2004	NEH	Exchanged EM msgs re: settlement of Terlinqua sale with partial proceeds escrow; left VM msg for Paul Dibert at PA DOR	0.80 hrs	\$160.00
04/28/2004	NEH	Met with Jesse re: trust motions and pending matters; conferred with P. Dibert at PA DOR	2.50 hrs	\$500.00
04/29/2004	JJC	Telephone conference with Miriam regarding Apartment sale status; memo to NEH regarding status	0.20 hrs	\$40.00
04/29/2004	JJC	Review file - recent emails; conference with NEH and Jesse	0.30 hrs	\$60.00
04/29/2004	JJC	Telephone conference with S. Nichols regarding status; review loan information	0.30 hrs	\$60.00
04/29/2004	NEH	Met with Jesse in GK office; wrote reply to Atty Weiner; exchanged em msg with P. Dibert at PA	4.50 hrs	\$900.00

04/29/2004	NEH	DOR; worked on Motion for Summary Judgment Drafted and revised Deer Part Trust motion for summary judgment with Jesse	4.00 hrs	\$800.00
04/30/2004	NEH	Worked on copy arrangement re: appraisal reports with Capital Copy Service; met with P. Dibert of PA DOR re: assessment of Deer Park Trust for PIT	1.50 hrs	\$300.00
05/03/2004	JJC	Telephone conference from Jesse regarding extensions; review Cohen letter; review Deer Park Addendum - extension - send to M. Landes	0.40 hrs	\$80.00
05/03/2004	JJC	Review Dept. of Revenue letter to NEH; review emails from NEH	0.20 hrs	\$40.00
05/03/2004	NEH	Exchanged e-mail msgs with Atty Weiner and copy service; conferred with MBH re: setup of shell FET Return to calculate Tst's share of FET due	1.00 hrs	\$200.00
05/03/2004	NEH	exchanged e-mail msgs with Atty Weiner; conferred with MBH re: FET return prep	1.00 hrs	\$200.00
05/03/2004	NEH	Sent e-mail msg. to JJC re: loan information	0.20 hrs	\$40.00
05/03/2004	PL20	Review file; prepare inheritance tax computation base on information in file	1.20 hrs	\$108.00
05/04/2004	NEH	Research issue of Tstee title and recent cases	0.50 hrs	\$100.00
05/04/2004	NEH	Read case re: indexing of deed by trust v. trustee	0.90 hrs	\$180.00
05/04/2004	NEH	Conferred with Jesse re: strategies	0.50 hrs	\$100.00
05/05/2004	NEH	Exchanged e-mail msg with Jesse re: issues in Weiner's letters	1.00 hrs	\$200.00
05/05/2004	NEH	Researched issues and statutes re: estate and trust administration; conferred with Jesse; received and read e-mail msg from Miriam	2.00 hrs	\$400.00
05/07/2004	NEH	Exchanged e-mail msgs with Miriam and Jesse re: Wiener's letters	0.80 hrs	\$160.00
05/10/2004	JJC	Review fax from S. Shunk regarding Addendum and respond; telephone conference with MJ Cohen	0.30 hrs	\$60.00
05/10/2004	JJC	Review file	0.10 hrs	\$20.00
05/11/2004	JJC	Telephone conference with M. Landes regarding signed Addendum	0.10 hrs	\$20.00
05/11/2004	NEH	Conferred with Jesse Langman re: status and meeting matters	0.50 hrs	\$100.00

Langman, Jesse

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Bill #

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Date	Client	Description	Hours	Amount
05/12/2004	NEH	Mtg with Jesse Langman	7.00 hrs	\$1,400.00
05/12/2004	NEH	Left vm msg for Jan Woffindin (Lehigh Co. OC Ct Adm.) and sent e-mail msg	0.50 hrs	\$100.00
05/12/2004	NEH	Worked on Motions in mtg with Jesse in office; wrote e-mail msg to Miriam and to estate counsel	2.00 hrs	\$400.00
05/12/2004	PL20	Wiener re: open matters Inheritance tax return	1.30 hrs	\$117.00
05/13/2004	NEH	Received and read 2 e-mail msg replies from Miriam	0.10 hrs	\$20.00
05/14/2004	JJC	Review signed Addendum - Deer Park	0.10 hrs	\$20.00
05/14/2004	NEH	Met with Jesse Langman to revise Summary Judgment Motions and draft PA Inh. Tax Return re: Deer Park Trust assets	3.00 hrs	\$600.00
05/14/2004	NEH	Met further with Jesse Langman re: PIT return and motions	2.50 hrs	\$500.00
05/14/2004	PL20	Prepare drafts of REV-1500 and Form 706	0.30 hrs	\$27.00
05/17/2004	NEH	Conferred with IRS auditor Almassey re: FET on Trust; left msg for Louise Kauffman	0.50 hrs	\$100.00
05/17/2004	NEH	Exchanged e-mail with PA DOR re: valuation	0.40 hrs	\$80.00
05/18/2004	NEH	Received, reviewed and copies to client Atty Weiner's Subpoena v. New Tripoli Bank	0.50 hrs	\$100.00
05/18/2004	NEH	Conferred with IRS office in Phila re: estate situation and need for involvement by IRS	0.50 hrs	\$100.00
05/18/2004	NEH	Conferred with head of estate and gift tax section, Louis Kauffman re: inquiry on FET status	0.50 hrs	\$100.00
05/18/2004	NEH	Met with Jesse and J. Lauderman, CPA re: Deer Park Trust fiduciary income tax return preparation	1.00 hrs	\$200.00
05/18/2004	NEH	Met with Jesse in our office; finalized and filed PA Inh. Tax Ret. for Deer Park Trust	2.00 hrs	\$400.00
05/18/2004	NEH	Met with Jesse in office to prepare letter and mailing to IRS estate and gift section in Phila. and to revise Motion for Summary Judgment vs. Estate re: Deer Park Trust	3.50 hrs	\$700.00
05/19/2004	NEH	LB: Langman Tsts> Completed & mailed lien release docs to IRS for processing; Conferred w/	0.50 hrs	\$100.00

NOTE
CASE

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05/19/2004	NEH	IRS agent. LB: Langman Tsts> Exchanged EM msgs w/ Miriam & Jesse; Left VM msgs for Lehigh Co Ct Admin Ofc.	0.50 hrs	\$100.00
05/20/2004	NEH	Conferred with Lehigh Co. OC clerk re: filings	0.50 hrs	\$100.00
05/20/2004	NEH	LB: Langman Tsts> Exchanged VM & EM msgs w/ Wendy Parr of Lehigh Co O C filing office; & Confirmed procedures per Jan Woffindin.	1.00 hrs	\$200.00
05/21/2004	NEH	LB: Langman Tsts> Conferred w/ Miriam re postponed visit to Hbg re Motions for Summary Judgment; & Confirmed via EM msgs.	0.50 hrs	\$100.00
05/24/2004	NEH	Conferred with Jesse re: IRS and Court matters and plans; conferred with IRS office in Phila. re: request for review	1.00 hrs	\$200.00
05/24/2004	NEH	Researched IRS site re: taxation of trusts and enforcement actions v. trust entities for fraud and evasion and determined objections not applicable to our trusts	1.00 hrs	\$200.00
05/24/2004	NEH	Send e-mail msg to Miriam and Jesse re: my contact verification	0.40 hrs	\$80.00
05/25/2004	NEH	Conferred with Jesse re: revisions of Motions and strategy	0.50 hrs	\$100.00
05/25/2004	NEH	Conferred with Jesse re: IRS and PA DOR matters	0.50 hrs	\$100.00
05/26/2004	NEH	Conferred with Jesse re: motions for summary judgment	0.50 hrs	\$100.00
05/26/2004	NEH	Conferred with Louis Kauffman, Mgr of IRS Est. and Gift Section in Philly; took notes of call; sent e-mail msg to client with revised notes	2.00 hrs	\$400.00
05/27/2004	JJD	Review motions; conference; review documents	1.80 hrs	\$324.00
05/27/2004	NEH	Exchanged e-mail with Jesse re: motions to seminar judgment	0.30 hrs	\$60.00
05/28/2004	NEH	Meeting with IRS Auditor Kurt Almassy re: FET issues and procedures	3.50 hrs	\$700.00
05/28/2004	NEH	Researched IRS forms for Releases of FET lien; conferred with Jesse; sent e-mail msgs to Miriam	4.00 hrs	\$800.00
05/28/2004	NEH	Worked on FET return pro forma and Form 4422 re: release of liens request	1.00 hrs	\$200.00
06/01/2004	ABK	Reviewed Form 4442 with STW and instructed her in completing it.	0.30 hrs	\$57.00

Langman, Jesse		48141 - 00001	Bill #	42481	Page #	9
06/01/2004	JJC	Telephone conference with MJ Cohen regarding status; email to NEH regarding Cohen discussion		0.20 hrs	\$40.00	
06/01/2004	NEH	Worked on Form 4422 and pro forma of FET return for attachment; exchanged e-mail with Miriam re: signed blank forms		0.50 hrs	\$100.00	
06/01/2004	NEH	Left msg for C. Dinan in Pittsburgh; received and replied to vm msg referring lien release matter to Philadelphia IRS Office		0.50 hrs	\$100.00	
06/01/2004	NEH	Exchanged e-mail msgs with JJD, Miriam and Jesse re: IRS status and potential release of liens		0.50 hrs	\$100.00	
06/01/2004	PL20	Prepare draft of Form 4422 application for certificate discharging property subject to estate tax lien		0.80 hrs	\$72.00	
06/02/2004	JJC	Conference with NEH regarding status; review file		0.40 hrs	\$80.00	
06/02/2004	JJC	Telephone conference with MJ Cohen; email to NEH regarding Cohen conversation		0.40 hrs	\$80.00	
06/02/2004	NEH	Conferred with JJC and MBH re: strategy for presentation to court and closing, including release of liens by IRS		0.50 hrs	\$100.00	
06/02/2004	NEH	Conferred w/ J. Paul Dibert of PA DOR re clearance of PIT Return filed by Tsts & issuance of Assessment Notice.		0.40 hrs	\$80.00	
06/02/2004	NEH	Recvd & forwarded by email msg to Miriam the Notice of Appraisement issued by PA DOR.		0.50 hrs	\$100.00	
06/02/2004	NEH	Conferred w/ Jesse re finalization of Summary Judgment Motions & receipt of PA DOR Assessment		0.50 hrs	\$100.00	
06/02/2004	NEH	Left vm msg for Dennis Bohn, of IRS, in Phila [215-861-1933]		0.10 hrs	\$20.00	
06/02/2004	NEH	Conferred with Dennis Bohn of IRS Technical Servs Group in Philadelphia re: release of lien		0.80 hrs	\$160.00	
06/02/2004	PL20	Revise Form 4422 for proposed real estate sales; scan documents; discuss with NEH and AJC		0.30 hrs	\$27.00	
06/02/2004	PL20	Phone conversation with Dennis Bohn of IRS; e-mail to NEH		0.20 hrs	\$18.00	
06/03/2004	JJC	Review draft tax return		0.10 hrs	\$20.00	
06/03/2004	JJC	Review file; telephone conference with MJ Cohen		0.70 hrs	\$140.00	
06/03/2004	JJC	Review Petition and Citation; draft Petition to Intervene		1.00 hrs	\$200.00	

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Langman, Jesse		48141 - 00001	Bill #	42481	Page #	10
06/03/2004	JJC	Draft Proposed Order - Certificate of Service - Verifications		0.30 hrs		\$60.00
06/03/2004	JJC	Conference with NEH		0.30 hrs		\$60.00
06/03/2004	NEH	Conferred with Jesse re: IRS status and finalization of Motions and Orders		0.50 hrs		\$100.00
06/03/2004	NEH	Conferred with L. Kaufman, Mgr of Est/Gift Tax Section in Philadelphia re: release of liens		0.40 hrs		\$80.00
06/03/2004	NEH	Left vm msg for John Darazski of IRS Scranton		0.40 hrs		\$80.00
06/03/2004	NEH	Conferred with John Darazski of IRS in Scranton re: request for release of liens and agreement re: arrangements to release liens		1.10 hrs		\$220.00
06/03/2004	NEH	Conferred w/ JJC & M.L. Cohen re removal of IRS & PA DOR death tax liens and re real estate settlement issues; Conferred w/ Jesse; Arranged doc copying for filings.		0.90 hrs		\$180.00
06/03/2004	NEH	Left vm msg for Jan Woffindin re case status.		0.20 hrs		\$40.00
06/03/2004	NEH	Reviewed motions, orders and COS; reviewed IRS form re: release of liens; prepared for trip to Allentown for finalization of filing		2.00 hrs		\$400.00
06/04/2004	ABK	Load IRS Form 8821 Tax Info Authorization Form in GK Docs Open Database for NEH and client's use.		0.40 hrs		\$76.00
06/04/2004	NEH	Met with Jesse and B. Dayton to discuss case; revised and finalized 6 summary judgment motions; filed motions at courthouse; prepared 2 affidavits and related docs re: release of FET liens; attended doc notarization with Miriam; travel		8.50 hrs		\$1,700.00
06/07/2004	JJC	Conference with NEH; review file regarding Petition		0.60 hrs		\$120.00
06/07/2004	JJC	Revise draft Petition to Intervene; telephone conference with MJ Cohen; email Petition draft etc. to MJ Cohen		0.60 hrs		\$120.00
06/07/2004	NEH	Worked on service of Summary Judgment Motions		1.00 hrs		\$200.00
06/07/2004	NEH	Left vm msg for John Darazski of IRS Scranton Office		0.20 hrs		\$40.00
06/08/2004	JJC	Conference with NEH; review NEH email regarding IRS Lien Release		0.30 hrs		\$60.00
06/08/2004	JJD	Review documents with NEH for motion		1.10 hrs		\$198.00

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06/08/2004	NEH	Conferred with IRS Almassey and IRS Agent Daraszdi re: lien release and processing	1.00 hrs		\$200.00	
06/08/2004	NEH	Heard vm msgs; wrote e-mail msgs to S. Weiner re: status to IRS Agent Daraszdi re: release of liens	1.00 hrs		\$200.00	
06/08/2004	NEH	Received vm msg from John Daraszdi of IRS and left return message	0.30 hrs		\$60.00	
06/08/2004	NEH	Conferred with IRS agent John Daraszdi	0.30 hrs		\$60.00	
06/08/2004	NEH	Conferred with Jesse re: extensions for closing	0.30 hrs		\$60.00	
06/08/2004	NEH	Heard vm msgs; wrote e-mail msgs to S. Weiner re: status to IRS Agent J. Daraszdi re: release of liens	1.00 hrs		\$200.00	
06/09/2004	JJC	Review NEH and client emails; telephone conference with S. Nichols	0.20 hrs		\$40.00	
06/09/2004	NEH	Received mv msgs from Atty Weiner; sent em msgs reply	0.20 hrs		\$40.00	
06/10/2004	ABK	Provided escrow agreement language to NEH for IRS release.	0.30 hrs		\$57.00	
06/10/2004	JJC	Conference with NEH; telephone conference with M. Landes	0.20 hrs		\$40.00	
06/10/2004	NEH	Drafted and revised agreement and affidavit for 2 trusts and escrow agreement; sent doc drafts by e-mail to IRS and Trustee for review	3.50 hrs		\$700.00	
06/10/2004	NEH	Left vm msg for John Daraszdi of IRS re: release of liens	0.30 hrs		\$60.00	
06/14/2004	JJC	Review email from NEH; forward NEH email to MJ Cohen	0.20 hrs		\$40.00	
06/14/2004	NEH	Conferred with IRS J. Daraszdi; wrote em msgs to Agent and Miriam re: status of release of liens by IRS and processing of documents	1.50 hrs		\$300.00	
06/14/2004	NEH	Revised and forwarded revised docs to Jesse and Miriam	0.50 hrs		\$100.00	
06/14/2004	NEH	Further revised and finalized IRS lein request and rep forms and forwarded final version to Miriam and Jesse	3.00 hrs		\$600.00	
06/14/2004	PL20	Form 8821	0.80 hrs		\$72.00	
06/15/2004	JJC	Conference with NEH; review file	0.10 hrs		\$20.00	

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06/15/2004	JJD	Review docs for NEH		1.30 hrs	\$234.00	
06/15/2004	NEH	Conferred with Jesse re: final forms of documents		0.40 hrs	\$80.00	
06/15/2004	NEH	Conferred with Jesse and revised Terlinqua Trust Petition		0.50 hrs	\$100.00	
06/16/2004	JJC	Review NEH emails; forward to MJ Cohen; telephone conference with MJ Cohen; email to NEH		0.40 hrs	\$80.00	
06/16/2004	NEH	Confirmed judicial conference and arranged delivery of notices to court		0.50 hrs	\$100.00	
06/17/2004	JJC	Review NEH email; forward to MJ Cohen		0.20 hrs	\$40.00	
06/17/2004	NEH	Exchanged e-mail msgs with Atty Dayton re: Judicial Conf.		0.50 hrs	\$100.00	
06/18/2004	NEH	Reviewed, scanned and forwarded to Miriam and Jesse docs obtained by Atty Weiner in discovery v. New Tripoli Bank		1.50 hrs	\$300.00	
06/21/2004	JJC	Conference with NEH; email to MJ Cohen; call Cohen office regarding meeting		0.20 hrs	\$40.00	
06/21/2004	NEH	Conferred with Atty Vasiliadis re: Judicial Conference		1.50 hrs	\$300.00	
06/22/2004	JJC	Review file - emails - conference with NEH; review Petition to Intervene		0.40 hrs	\$80.00	
06/22/2004	NEH	Exchanged vm with John Darazsdi of IRS and e-mail with Miriam re: delivery of documents		0.50 hrs	\$100.00	
06/22/2004	NEH	Exchanged e-mail msgs with J. Darazsdi re: IRS release		0.40 hrs	\$80.00	
06/23/2004	NEH	Left VM msgs for Louis Kauffman re: release of liens		0.50 hrs	\$100.00	
06/23/2004	NEH	Conferred with IRS Auditor Kurt Almassey re: submission of pro forma Fed. Est Tax data with affidavit statement re: taxation		0.50 hrs	\$100.00	
06/23/2004	NEH	Received and reviewed petition by MJ Cohen to Intervene in litigation for buyer; sent docs to Miriam and Jesse; conferred with Jesse		0.80 hrs	\$160.00	
06/23/2004	NEH	Conferred with IRS auditor Kurt Almassey re: submission of pro forma Fed Est Tax data with Affidavit statement re: taxation		0.50 hrs	\$100.00	
06/24/2004	JJC	Review Deer Park signed Addendum		0.10 hrs	\$20.00	

NOTE
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06/24/2004	NEH	Conferred with Jesse (2x); left vm msgs for Louis Kauffman of IRS re: lien releases; prepared for judicial conference	1.00 hrs		\$200.00	
06/24/2004	NEH	Conferred with Louis Kauffman of IRS re: release of liens granted; attended judicial conference in Allentown with counsel and Judge Reibman; conferred with Atty Dayton, then Jesse after conference; traveled Hbg-Allentown-Hbg	6.50 hrs		\$1,300.00	
06/25/2004	JJC	Review Petition from MJ Cohen; telephone conference with S. Nichols; conference with NEH and review file regarding closing	0.70 hrs		\$140.00	
06/25/2004	JJC	Work on Fiduciary Warranty Deed; review and revise Fiduciary Deed	1.00 hrs		\$200.00	
06/25/2004	NEH	Conferred with JJC re: judicial conference; exchanged e-mail msgs with Jesse	0.50 hrs		\$100.00	
06/28/2004	JJC	Review draft Deed - revise; fax draft Deed to MJ Cohen	0.40 hrs		\$80.00	
06/28/2004	JJC	Review file; review emails regarding Stipulation of Counsel	0.40 hrs		\$80.00	
06/28/2004	JJC	Review Petition - Title Binder; telephone conference with MJ Cohen and NEH regarding closing	0.50 hrs		\$100.00	
06/28/2004	NEH	Conferred with MJ Cohen and JJC re: Deer Park settlement and counsel	0.50 hrs		\$100.00	
06/29/2004	JJC	Telephone conference from M. Landes; email Miriam regarding closing; review file regarding closing items	0.50 hrs		\$100.00	
06/29/2004	JJC	Email to NEH regarding Deer Park Deed copy from 1989	0.10 hrs		\$20.00	
06/30/2004	JJC	Telephone conference with M. Landes regarding closing; email MJ Cohen regarding closing	0.40 hrs		\$80.00	
06/30/2004	JJC	Review file - items to be done; review Deed and revise Deed	0.50 hrs		\$100.00	
06/30/2004	JJC	Telephone conference with Sue regarding closing; email from M. Landes and respond	0.20 hrs		\$40.00	
06/30/2004	JJC	Telephone conference from M. Landes regarding Terlinqua; review M. Landes - email regarding Terlinqua - forward to NEH	0.20 hrs		\$40.00	
06/30/2004	JJC	Conference with HEN; locate Deed to termination trust and start Deed	0.10 hrs		\$20.00	
06/30/2004	JJC	Draft Terlinqua Trust Deed; review file; review NEH; email regarding Stipulation of Facts	0.70 hrs		\$140.00	

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06/30/2004	JJC	Review draft Stipulation of Facts; conference with NEH; revise Stipulation of Facts; forward to Cohen; telephone conference with MJ Cohen's office regarding Stipulation of Facts	0.50 hrs		\$100.00	
06/30/2004	NEH	Conferred with JJC re: settlement issues	0.20 hrs		\$40.00	
06/30/2004	NEH	Drafted and revised stipulation of counsel; sent it to JJC and MJ Cohen	1.50 hrs		\$300.00	
06/30/2004	NEH	Conferred with JJC and Jesse re: stipulation of counsel	0.50 hrs		\$100.00	
06/30/2004	NEH	Conferred with Jesse re: settlement and litigation status; reviewed and sent e-mail msgs received per Atty Weiner	1.00 hrs		\$200.00	
07/01/2004	JJC	Review file; review email regarding Terlinqua Trust Stipulation	0.40 hrs		\$80.00	
07/01/2004	JJC	Email Miriam regarding R. Snell; conference with NEH	0.20 hrs		\$40.00	
07/01/2004	JJC	Telephone conference with MJ Cohen regarding closing and NEH; email from M. Landes and respond	0.80 hrs		\$160.00	
07/01/2004	NEH	LB: Langman Tsts> Exchanged EM msgs w/ Jesse re Counsel Stipulation for Terlinqua; & arranged system update w/ doc.	0.30 hrs		\$60.00	
07/01/2004	NEH	Researched cause of action for vexatious litigation statute of limitations; sent em msg to Jesse	1.00 hrs		\$200.00	
07/02/2004	JJC	Review email from M. Landes; review email from MJ Cohen with corrected legal	0.30 hrs		\$60.00	
07/02/2004	JJC	Review file; review Landes email to NEH	0.30 hrs		\$60.00	
07/02/2004	NEH	LB: Langman Tsts> Researched based on summary judgment; Left VM msgs for Louis Kauffman of IRS re lien release document issuance.	1.00 hrs		\$200.00	
07/06/2004	JJC	Conference with NEH regarding J&S Release; forward Releases to MJ Cohen; telephone conference with MJ Cohen - leave message	0.30 hrs		\$60.00	
07/06/2004	JJC	Revise Deer Park Deed; email to MJ Cohen; telephone conference with MJ Cohen regarding closing	0.40 hrs		\$80.00	
07/06/2004	JJC	Fax Releases to MJ Cohen; fax Deed to MJ Cohen	0.20 hrs		\$40.00	
07/06/2004	JJC	Telephone conference with MJ Cohen; email to NEH regarding Stipulation; review response	0.30 hrs		\$60.00	
07/06/2004	NEH	LB: Langman Tsts> Received, reviewed &	0.50 hrs		\$100.00	

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		forwarded FET lien release docs re Deer Park & Terlinqua Tsts; Conferred w/ JJC.		
07/06/2004	NEH	LB: Langman Tsts> Recvd & Read ltr per Atty Dayton to Atty Weiner re conduct of Estate Counsel; Reviewed revised DP Counsel Stipulation; Exchanged EM msgs w/ Jesse.	1.00 hrs	\$200.00
07/06/2004	NEH	LB: Langman Tsts> Left msgs w/ IRS re original signed Escrow Agrmt; Conferred w/ JJC re settlement on DP Tst property.	0.50 hrs	\$100.00
07/06/2004	NEH	Revised Stipulation of Counsel	1.00 hrs	\$200.00
07/07/2004	JJC	Email to M. Landes regarding Deer Park; review NEH email to MJ Cohen	0.20 hrs	\$40.00
07/07/2004	JJC	Telephone conference with S. Nichols - leave message; review file	0.20 hrs	\$40.00
07/08/2004	JJC	Telephone conference from MJ Cohen; email to NEH regarding costs	0.20 hrs	\$40.00
07/08/2004	JJC	Review fax from MJ with Title Affidavit; letter to Dorothy Pugliese	0.30 hrs	\$60.00
07/08/2004	JJC	Prepare Title Affidavit enclosure; telephone conference with Demetrias regarding Terlinqua	0.30 hrs	\$60.00
07/08/2004	JJC	Telephone conference with J. Langman regarding Terlinqua stipulation; telephone conference with MJ Cohen regarding Title	0.20 hrs	\$40.00
07/08/2004	JJC	Review NEH email regarding stipulations; email to NEH regarding Quitclaim Deeds	0.20 hrs	\$40.00
07/08/2004	JJC	Email Deer Park Stipulation to Attorney Cohen; review HUD-1 draft from MJ Cohen	0.20 hrs	\$40.00
07/08/2004	NEH	LB: Langman Tsts> Conferred w/ Jesse; Received & forwarded revision into Terlinqua Counsel Stipulation; Exchanged EM msgs w/ Jesse & JJC.	1.00 hrs	\$200.00
07/09/2004	JJC	Email from Miriam regarding Stipulations and respond; email to Jesse regarding closing costs and review response	0.20 hrs	\$40.00
07/09/2004	JJC	Telephone conference with Attorney Farroll - leave message; telephone conference with MJ Cohen regarding Stipulation - closing	0.60 hrs	\$120.00
07/09/2004	JJC	Conference with NEH; telephone conference with S. Nichols	0.50 hrs	\$100.00
07/09/2004	JJC	Email to MJ Cohen regarding costs; locate Deer Park Trust Agreement; email MJ Cohen	0.30 hrs	\$60.00
07/09/2004	NEH	Conferred with Jesse re: real estate sales and settlements	0.70 hrs	\$140.00

07/09/2004	NEH	Conferred with MJ Cohen re: stipulation and settlement costs	0.90 hrs	\$180.00
07/09/2004	NEH	Conferred with JJC and Jesse re: costs for settlement and status of stipulation	0.50 hrs	\$100.00
07/12/2004	JJC	Review NEH email; review file - recent emails	0.30 hrs	\$60.00
07/12/2004	NEH	Conferred with Jesse re: settlement	0.40 hrs	\$80.00
07/12/2004	NEH	Conferred with Jesse; sent draft of FET Pro Forma to Miriam	0.50 hrs	\$100.00
07/12/2004	NEH	Conferred with Atty Cohen re: settlement on Friday afternoon and costs on settlement	0.50 hrs	\$100.00
07/13/2004	JJC	Review NEH email; outline items to address to close	0.20 hrs	\$40.00
07/13/2004	JJC	Email to M. Landes regarding Terlinqua Deed; telephone conference with Attorney Farroll - leave message	0.20 hrs	\$40.00
07/13/2004	JJC	Conference with NEH; telephone conference with Attorney Farroll regarding Terlinqua Trust	0.10 hrs	\$20.00
07/13/2004	JJC	Telephone conference with D. Pugliese - leave message; telephone conference with M. Landes regarding closings	0.20 hrs	\$40.00
07/13/2004	JJC	Review fax from MJ Cohen regarding Stipulation; telephone conference with MJ Cohen	0.40 hrs	\$80.00
07/13/2004	JJC	Conference with NEH; email M. Landes	0.20 hrs	\$40.00
07/14/2004	JJC	Review email from MJ Cohen; review email from M. Landes and respond	0.30 hrs	\$60.00
07/14/2004	JJC	Email to MJ Cohen regarding documents; review file regarding closing	0.50 hrs	\$100.00
07/14/2004	JJC	Email to NEH regarding Stipulation; conference with NEH; fax signed Stipulation to MJ Cohen	0.40 hrs	\$80.00
07/14/2004	JJC	Review Dedication Deed; email to J. Langman; review email from MJ Cohen	0.60 hrs	\$120.00
07/14/2004	JJC	Email from Miriam and respond regarding closing; review emails regarding documents - Deed and respond	0.40 hrs	\$80.00
07/14/2004	JJC	Review Cohen emails	0.20 hrs	\$40.00

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07/14/2004	JJD	IRS issues; review petition and answer		1.80 hrs	\$324.00
07/15/2004	JJC	Email to NEH; review letter from D. Pugliese and signed documents		0.30 hrs	\$60.00
07/15/2004	JJC	Fax documents to MJ Cohen; email from J. Langman regarding Deed		0.30 hrs	\$60.00
07/15/2004	JJC	Review file regarding closing; email to NEH regarding escrow of proceeds		0.40 hrs	\$80.00
07/15/2004	JJC	Email to MJ Cohen regarding closing status; locate insurance release		0.20 hrs	\$40.00
07/15/2004	JJC	Review court order - fax copy		0.10 hrs	\$20.00
07/15/2004	JJC	Telephone conference with NEH; telephone conference with MJ Cohen		0.40 hrs	\$80.00
07/15/2004	JJC	Fax Pa Tax Assessment to Cohen - look for original; telephone conference with Cohen regarding Assessment		0.50 hrs	\$100.00
07/15/2004	JJC	Email to NEH; review file regarding closing items needed		0.40 hrs	\$80.00
07/15/2004	NEH	Exchanged EM msgs re: release of fed tax lien; conferred with JJC in GK office re: Deer Park settlement matters		1.00 hrs	\$200.00
07/16/2004	JJC	Organize file for closing - go over checklist; telephone conference with MJ Cohen regarding status		0.50 hrs	\$100.00
07/16/2004	JJC	Telephone conference with Dept. of Revenue regarding tax due; telephone conference with MJ Cohen regarding taxes		0.30 hrs	\$60.00
07/16/2004	JJC	Telephone conference with M. Landes; review Affidavit faxed by M. Landes		0.20 hrs	\$40.00
07/16/2004	JJC	Conference with NEH regarding status; travel to Allentown - attend closing and return		7.10 hrs	\$1,420.00
07/16/2004	NEH	Conferred with JJC re: issues of closing on Deer Park real estate; copies FET lien release docs		1.00 hrs	\$200.00
07/16/2004	NEH	Reviewed settlement sheet; sent EM msg to Jesse and Miriam		0.50 hrs	\$100.00
07/16/2004	NEH	Conferred with JJC re: settlement status; conferred with Title Agent re: settlement		0.50 hrs	\$100.00
07/16/2004	NEH	Conferred with Title Agent, JJC and Atty Bill Corrigan of 1st American Title Ins Co in Philadelphia re: closing issues		2.00 hrs	\$400.00

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07/16/2004	NEH	Conferred with Jesse re: closing		0.50 hrs		\$100.00
07/19/2004	JJC	Review NEH and Landes emails; review file		0.30 hrs		\$60.00
07/19/2004	NEH	LB: Langman Tsts> Conferred w/ JJC re settlement on Fri; Exchanged EM msgs w/ Jesse & Miriam; Sent copies of IRS docs by email.		1.00 hrs		\$200.00
07/20/2004	JJC	Conference with NEH - deliver Deer Park checks to NEH; review NEH email to M. Landes		0.20 hrs		\$40.00
07/20/2004	NEH	LB: Langman Tsts> Arranged deposit of checks for settlement proceeds; Conferred w/ JJC; Exchanged EM msgs re opening of bank accounts; Conferred w/ Jesse.		1.00 hrs		\$200.00
07/21/2004	JJC	Email from NEH regarding Stipulation; forward to MJ Cohen; review file regarding Terlinqua		0.30 hrs		\$60.00
07/21/2004	NEH	Received and forwarded Order of Court re: Summary Judgment Motion		0.50 hrs		\$100.00
07/21/2004	NEH	Conferred with Jesse re: Order of Court issued		0.50 hrs		\$100.00
07/21/2004	NEH	LB: Langman Tsts> Received & forwarded to Miriam & Jesse the Order of Court re Motions for Summary Judgment responses & re status of Counsel Stipulation for DP Tst		1.00 hrs		\$200.00
07/22/2004	JJC	Memo to NEH regarding Terlinqua; conference with NEH		0.20 hrs		\$40.00
07/22/2004	JJC	Telephone conference with MJ Cohen's office regarding Stipulation; review NEH email regarding status		0.20 hrs		\$40.00
07/22/2004	NEH	Langman Tsts> Researched appealability of final order of summary judgment		0.50 hrs		\$100.00
07/22/2004	NEH	LB: Langman Tsts> Conferred w/ IRS Auditor/Atty Kurt Almasy re inclusion & exclusion of assets; Set appt for audit on Jul 31st (Sat)		1.00 hrs		\$200.00
07/23/2004	JJC	Review fax of fully signed Stipulation from MJ Cohen; review Terlinqua subfile		0.30 hrs		\$60.00
07/23/2004	JJC	Review email from MJ cohen with Stipulation - forward to NEH; telephone conference with Attorney Farole; fax to Attorney Farole; email to NEH; conference with NEH		0.80 hrs		\$160.00
07/26/2004	NEH	LB: Langman Tsts> Reviewed Ltr per Dayton & draft of Inventory per Weiner; & Conferred w/ JD re effects of items listed.		0.50 hrs		\$100.00
07/28/2004	NEH	LB: Langman Tsts> Conferred w/ David C. Hoch,		0.50 hrs		\$100.00

		of New Tripoli Bank & Miriam re accounts for Escrow & Trust.		
07/28/2004	NEH	LB: Langman Tsts> Worked on establishment of bank accounts; Checked on types of accounts & rates.	0.50 hrs	\$100.00
07/29/2004	NEH	LB: Langman Tsts> Worked on Terlinqua Trust Stipulation; Sent EM msgs to New Tripoli Bank w/ Escrow & Stipulation docs.	0.50 hrs	\$100.00
07/29/2004	NEH	LB: Langman Tst> Conferred w/ Jesse Langman re FET & FIT matters & mtg w/ IRS Auditor.	0.50 hrs	\$100.00
07/29/2004	NEH	Worked on affidavits and affirmation doc for IRS review of trust taxability	3.00 hrs	\$600.00
07/29/2004	NEH	LB: Langman Tsts> Revised & sent to Miriam & Jesse by EM msg a draft of Affidavit & Affirmation.	2.00 hrs	\$400.00
07/29/2004	PL20	Prepare draft of IRS Form 706 based on inventory of 7/12/04 submitted by Attorney Stephen Wiener	1.20 hrs	\$108.00
07/30/2004	NEH	LB: Langman Tsts> Recvd & replied to EM msg fr Miriam; Send EM msg to J Laudeman re DP Tst Fid Inc Tax Returns filed.	0.50 hrs	\$100.00
07/30/2004	NEH	Worked on changes per Miriam to Affidavit	0.50 hrs	\$100.00
07/30/2004	NEH	Conferred with Jesse re: issues in litigation	0.50 hrs	\$100.00
07/30/2004	NEH	Worked with STW to assemble attachments to Affidavit for audit session	0.50 hrs	\$100.00
07/30/2004	NEH	Prepared affidavit and arranged files for session with auditors tomorrow	2.00 hrs	\$400.00
07/31/2004	NEH	Met with IRS auditing atty Kurt Almasy in GK office to review and discuss affidavit and Pro Forma FET return	2.00 hrs	\$400.00
08/02/2004	JJC	Review NEH emails from last week; fax to Attorney Farole regarding Terlinqua	0.40 hrs	\$80.00
08/02/2004	NEH	LB: Langman Tsts> Conferred w/ JD re audit session result; & discussed potential motions to court after response date.	0.50 hrs	\$100.00
08/02/2004	NEH	LB: Langman Tsts> Wrote account of audit session on 07/31/04 & sent EM msg to Miriam, et al.	1.00 hrs	\$200.00
08/02/2004	NEH	LB: Langman Tst> Prepared pro forma FET for attachment to Affidavit.	0.50 hrs	\$100.00
08/03/2004	JJC	Review file - items to be done Terlinqua; locate Deer Park Stipulation	0.30 hrs	\$60.00

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08/03/2004	JJC	Review fax to Farole		0.10 hrs	\$20.00	
08/03/2004	NEH	Conferred with Jesse re: status and IRS review		0.80 hrs	\$160.00	
08/04/2004	JJC	Memo to NEH regarding Terlinqua Stipulation; review file regarding Terlinqua		0.20 hrs	\$40.00	
08/05/2004	JJC	Check NEH schedule; review NEH email - Landes email		0.20 hrs	\$40.00	
08/05/2004	JJC	Email from Miriam and respond		0.10 hrs	\$20.00	
08/05/2004	NEH	LB: Langman Tsts> Exchanged EM msgs w/ Jesse & Miriam		0.20 hrs	\$40.00	
08/06/2004	JJC	Review file		0.10 hrs	\$20.00	
08/09/2004	JJC	Review file regarding stipulation status - Terlinqua; review recent NEH emails		0.20 hrs	\$40.00	
08/10/2004	JJC	Telephone conference with J. Langman regarding status; note to file; email to NEH		0.20 hrs	\$40.00	
08/12/2004	JJC	Review file		0.10 hrs	\$20.00	
08/16/2004	NEH	Reviewed 3 Answers by Estate to Summary Judgment Motions; Conferred with Jesse; sent copies of replies by Estate to Motion for Summary Judgment		1.00 hrs	\$200.00	
08/17/2004	JJC	Review file status		0.10 hrs	\$20.00	
08/17/2004	NEH	LB: Langman Tsts> Met w/ Jesse Langman in ofc; worked on trust accounts w/ Bank & on replies to Answers filed by Estate.		2.00 hrs	\$400.00	
08/17/2004	NEH	Worked on Reply to Answer by Estate in Deer Park matter with Jesse in office		5.00 hrs	\$1,000.00	
08/18/2004	JJC	Review Terlinqua file; conference with J. Langman		0.10 hrs	\$20.00	
08/18/2004	NEH	Worked on Motions in office with Jesse		5.00 hrs	\$1,000.00	
08/18/2004	NEH	Worked in office with Jesse on 3 Motions to finalize Summary Judgment vs. Heirs and related court orders		2.50 hrs	\$500.00	
08/18/2004	NEH	Worked on Motions with Jesse in office		4.50 hrs	\$900.00	

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08/19/2004	JJC	Review file regarding Terlinqua Trust	0.20 hrs	\$40.00
08/19/2004	NEH	Conferred with Jesse and Miriam re: filing of motion in Lehigh County	0.50 hrs	\$100.00
08/19/2004	NEH	Conferred with Jesse re: filing of Motions; revised Pro Forma FET Return; revised affidavit to IRS with Pro Forma Return; sent revised affidavit and Pro Forma Return to Miriam and Jesse and exchanged e-mail with IRS	2.50 hrs	\$500.00
08/19/2004	PL20	Proof read affidavit	0.20 hrs	\$18.00
08/20/2004	JJC	conference with NEH re Terlinqua	0.10 hrs	\$20.00
08/20/2004	JJC	review file re last contact with Blyer	0.10 hrs	\$20.00
08/20/2004	NEH	Worked on assembly of docs to serve and prepared service	1.00 hrs	\$200.00
08/20/2004	NEH	LB: Langman Tsts> Reviewed docs received w/ STW; Conferred w/ Jesse re service of filings.	0.50 hrs	\$100.00
08/21/2004	NEH	Conferred with then met with IRS Atty/Auditor Kurt Almasy in GK office re: submissions by Langman Trusts	4.00 hrs	\$800.00
08/23/2004	JJC	email from M. Landes- forward to NEH	0.10 hrs	\$20.00
08/23/2004	JJC	review file	0.10 hrs	\$20.00
08/23/2004	NEH	Conferred with Lehigh Co ROW; sent letter filing IRS affidavit and served copies on other counsel; calls from IRS auditor (Almasy) and Section Manager (Kauffman) and left messages	1.60 hrs	\$320.00
08/23/2004	NEH	Conferred with Jesse re: audit session with IRS Atty. Kurt Almasy	0.80 hrs	\$160.00
08/24/2004	JJC	email to M Landes re status	0.10 hrs	\$20.00
08/24/2004	JJC	review file and resent emails	0.10 hrs	\$20.00
08/25/2004	NEH	Conferred with IRS Auditor Almasy re: means of assessment of Trust interest	1.00 hrs	\$200.00
08/26/2004	JJC	Telephone call with Miriam Landes re: Terlinqua closing; e-mail to NEH re: Terlinqua Stipulation; review file and send fax to Atty Farole re: closing;	0.60 hrs	\$120.00

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		review Deed and prior faxes from Atty Farole; confer with NEH re: status		
08/30/2004	JJC	Review NEH email; telephone conference with Miriam - 2 calls	0.30 hrs	\$60.00
08/30/2004	JJC	Telephone conference with S. Nichols; telephone conference with D. Faiola	0.30 hrs	\$60.00
08/30/2004	JJC	Conference with NEH; fax to Faiola	0.40 hrs	\$80.00
08/30/2004	JJC	Telephone conference with S. Nichols; telephone conference with D. Farole; review Title Report	0.40 hrs	\$80.00
08/30/2004	JJC	Conference with NEH; review file	0.30 hrs	\$60.00
08/30/2004	NEH	Conferred with Louis Kauffman, IRS Est/Gift Mgr re: assessment v. Trust along; wrote e-mail msg to Miriam and Jesse re: IRS status	1.00 hrs	\$200.00
08/30/2004	NEH	Conferred with JJC re: pending Terlinqua settlement; left vm msg for Jesse	0.50 hrs	\$100.00
08/31/2004	JJC	Email to NEH regarding Stipulation; review file	0.20 hrs	\$40.00
08/31/2004	JJC	Review Title Binder; emails from NEH and respond	0.40 hrs	\$80.00
08/31/2004	NEH	LB: Langman Tsts> Exchanged EM msgs & conferred w/ JJC re Terlinqua Trust Stipulation & postponed settlement.	0.50 hrs	\$100.00

Total professional services

\$65,816.50Expenses

02/11/2004	Document copying	\$14.40
02/12/2004	Document copying	\$31.40
02/12/2004	Postage	\$103.10
03/18/2004	Overnight Delivery	\$11.45
03/23/2004	Overnight Delivery	\$11.45
04/14/2004	Document copying	\$41.60
04/20/2004	Document copying	\$56.80
04/20/2004	Document copying	\$15.80
04/20/2004	Messenger Service Expense- File documents with the Department of Revenue	\$10.00
04/30/2004	Messenger Service Expense - Delivery to Department of Revenue	\$10.00
05/18/2004	Document copying	\$5.80

05/18/2004	Messenger Service Expense - File Inheritance Tax Return with the PA Department of Revenue Bureau of Individual Taxes Inheritance Tax Division	\$10.00
05/21/2004	Document copying - Letter	\$8.00
06/03/2004	Copy Expense	\$13.13
06/03/2004	Document copying - Appraisals	\$23.80
06/07/2004	Document copying	\$66.60
06/07/2004	Postage	\$12.91
06/30/2004	Overnight Delivery	\$29.53
07/30/2004	Document copying	\$15.80
08/20/2004	Document copying - Motion	\$44.40
08/23/2004	Document copying	\$35.80
Total expenses		<hr/> \$571.77

BILL SUMMARY

Total fees billed	333.54 hrs	\$65,816.50
Total expenses billed		<hr/> \$571.77
Net current charges		<hr/> \$66,388.27
Net balance forward		<hr/> \$6,035.75
Total balance now due		<hr/> <hr/> \$72,424.02
Trust cash remaining balance		\$50,000.00

Please include your client - matter number on the check.

D 035

Goldberg Katzman, P.C.
 320 Market Street
 P.O. Box 1268
 Harrisburg, PA 17108-1268
 717-234-4161 Fed ID No: 23-2179953

October 01, 2004
 Billing through 09/30/2004

Jesse Langman
 6655 Farrier Road
 Orefield, PA 18069

Bill number 43076
 Client - Matter 48141-00001

Trust Administration

Balance forward prior to last payment	\$72,424.02
Last payment applied	\$0.00
Net balance forward	\$72,424.02
Trust cash balance brought forward	\$122,360.89

Professional Services Rendered

09/01/2004	JJC	Conference with NEH; review draft Stipulation for Terlinqua; review file; telephone conference from S. Nichols regarding status	0.60 hrs	\$120.00
09/01/2004	JJC	Telephone conference with M. Landes; conference with NEH; fax Stipulation - draft to S. Faiola	0.40 hrs	\$80.00
09/01/2004	JJC	Review Dayton comments on Stipulation	0.10 hrs	\$20.00
09/01/2004	NEH	LB: Langman Tsts> Prepared & revised Terlinqua Trust Stipulation of Counsel; & Distributed it by EM msg.	1.50 hrs	\$300.00
09/01/2004	NEH	LB: Langman Tsts> Conferred w/ Miriam re Stipulation of Counsel; debt collection by Estate, fees & status of motions to Court; Sent EM msgs re wire of fund; Cleared Stipulation per Atty Dayton.	1.50 hrs	\$300.00
09/01/2004	NEH	LB: Langman Tsts> Received & forwarded EM msg fr Miriam to JJC re no freeze of assets.	0.20 hrs	\$40.00
09/02/2004	JJC	Review email from NEH; email to NEH	0.20 hrs	\$40.00
09/02/2004	JJC	Review file regarding stipulation; conference with NEH	0.40 hrs	\$80.00
09/02/2004	NEH	LB: Langman Tst> Received EM confirm of wire instructions; & worked on transfer.	0.40 hrs	\$80.00

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Langman, Jesse		48141 - 00001	Bill #	43076	Page #	2
09/02/2004	NEH	LB: Langman Tsts> Conferred w/ Jesse re status of IRS, Motions, billing & Terlinqua settlement.	0.50 hrs	\$100.00		
09/03/2004	JJC	Review file - Stipulation; outline changes to Stipulation and responses needed	0.40 hrs	\$80.00		
09/03/2004	JJC	Email to NEH regarding M. Landes and Stipulation; conference with NEH regarding status and Stipulation	0.30 hrs	\$60.00		
09/03/2004	JJC	Review file	0.20 hrs	\$40.00		
09/07/2004	JJC	Review last fax to Farole with Stipulation; review file	0.20 hrs	\$40.00		
09/07/2004	JJC	Telephone conference with M. Landes regarding status; fax to Farole; telephone conference with D. Farole	0.30 hrs	\$60.00		
09/07/2004	NEH	LB: Langman Tsts> EM msg from Jesse re recovery of fees.	0.20 hrs	\$40.00		
09/08/2004	JJC	Email to NEH regarding Farole comments; revise Stipulation; email to NEH regarding revisions	0.30 hrs	\$60.00		
09/08/2004	JJC	Review file regarding Order; conference with NEH; prepare proposed Order	0.50 hrs	\$100.00		
09/08/2004	JJC	Review NEH email to Landes; prepare PDF of Order and Stipulation; forward to NEH	0.40 hrs	\$80.00		
09/08/2004	JJC	Email from and to NEH regarding Stipulation; telephone conference with N. Landes regarding tenant situation - Terlinqua - note to file regarding rents	0.40 hrs	\$80.00		
09/08/2004	JJC	Review email regarding DJ Complaint; review emails - look for draft HUD-1	0.30 hrs	\$60.00		
09/08/2004	NEH	LB: Langman Tsts> Worked w/ JJC re proposed Stipulated Order approving Stipulation of Counsel; Sent EM msg to Miriam & Jesse re status	0.50 hrs	\$100.00		
09/08/2004	NEH	LB: Langman Tsts> Conferred w/ Miriam re clearance of Stipulation & proposed Petition to Court re payment of fees & expenses.	0.50 hrs	\$100.00		
09/08/2004	NEH	LB: Langman Tsts> Received & reviewed DJ complaints v trusts for improvements; Confirmed conf call at 4:15 pm w/ New Tripoli Bank	0.20 hrs	\$40.00		
09/08/2004	NEH	LB: Langman Tsts> Confer Call w/ M Landes & New Tripoli Bank re accounts & wires of funds.	0.50 hrs	\$100.00		
09/09/2004	JJC	Review file re: Teringua closing	0.20 hrs	\$40.00		
09/10/2004	NEH	LB: Langman Tst> Wrote EM msg w/ wire	0.50 hrs	\$100.00		

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		instructions to transfer Deer Park funds to New Tripoli Bank for accounts.		
09/10/2004	NEH	LB: Langman Tsts> Revised & circulated Stipulation of Counsel in proposed form.	1.00 hrs	\$200.00
09/13/2004	JJC	Review file re: closing- print emails	0.30 hrs	\$60.00
09/13/2004	JJC	Review Weiner email re: stipulation	0.20 hrs	\$40.00
09/13/2004	JJC	Review NEH email to Weiner	0.10 hrs	\$20.00
09/13/2004	JJC	Review NEH email to Weiner with agreement of sale	0.10 hrs	\$20.00
09/13/2004	JJC	Conference with NEH; obtain copy of contract	0.30 hrs	\$60.00
09/13/2004	JJC	Review NEH email re: revised stipulation	0.10 hrs	\$20.00
09/13/2004	JJC	Review revised stipulation	0.10 hrs	\$20.00
09/13/2004	JJC	Emails to M. Landes re: rent on HUD-1	0.20 hrs	\$40.00
09/13/2004	JJC	Review NEH email with stipulation	0.10 hrs	\$20.00
09/13/2004	JJC	Review memo to Farole	0.10 hrs	\$20.00
09/13/2004	NEH	Obtain & send by EM msg copies of Terlinqua Sales Agrmt & Extension Amendmt to Atty Wiener.	0.50 hrs	\$100.00
09/13/2004	NEH	Revised Terlinqua Stipulation of Counsel per comments of Atty Wiener; & Sent final Stip by EM msg to Counsel.	0.60 hrs	\$120.00
09/13/2004	NEH	Conferred w/ IRS Auditor	0.30 hrs	\$60.00
09/13/2004	NEH	LB: Langman Tsts: Received & replied to EM msg fr Atty Steve Weiner re Stipulation of Counsel on Terlinqua Trust settlement.	0.60 hrs	\$120.00
09/14/2004	JJC	Review file and recent emails; review file re: HUD-1	0.20 hrs	\$40.00
09/15/2004	JJC	Review file regarding Terlinqua closing; update closing outline; email to NEH regarding order via fax	0.40 hrs	\$80.00
09/15/2004	JJC	Locate Terlinqua IAS Release; conference with	0.20 hrs	\$40.00

NEH

09/15/2004	JJC	Locate email regarding appraisal cost for Terlinqua and how paid; review NEH email to Weiner	0.30 hrs	\$60.00
09/15/2004	NEH	Exchanged EM msgs w/ Atty Wiener et al re final revision of Stipulation & processing for signatures.	0.50 hrs	\$100.00
09/15/2004	NEH	Revised & finalized Stipulation of Counsel; Sent EM msg sending Stip for signature & return.	0.50 hrs	\$100.00
09/16/2004	JJC	Conference with NEH regarding stipulation; review Pa. Dept. of Revenue - Assignment and Settlement Sheet	0.30 hrs	\$60.00
09/17/2004	JJC	Email to NEH regarding Pa. Dept. of Revenue; conference with NEH	0.20 hrs	\$40.00
09/17/2004	JJC	Review file regarding closing; telephone conference from S. Nichols - call to Steve regarding closing	0.50 hrs	\$100.00
09/17/2004	JJC	Review email from Weiner with signed Stipulation; make PDF copy of Dayton signature page	0.20 hrs	\$40.00
09/17/2004	NEH	Left VM msg for Paul Dibert at PA Rev Dept re PA Inh Tax paid, but not credited properly.	0.20 hrs	\$40.00
09/17/2004	NEH	Wrote & sent EM msg to Supervisor Dibert at PA Dept of Rev, Inh Tax Div, re incorrect posting of payment to Estate, rather than Trust, account for PIT credit; Circulated signed pages of Stipulation recvd from Counsel.	0.80 hrs	\$160.00
09/17/2004	NEH	Conferred with Jesse re: trust matters, incl. fees, reimbursements, distribution, Terlinqua property settlement; summary judgment motion disposition; IRS audit and estate's letter re: debt collection; conferred with JJD re: settlement	1.00 hrs	\$200.00
09/20/2004	JJC	Review NEH email to Dilbert; review file closing checklist.	0.30 hrs	\$60.00
09/20/2004	JJC	Telephone conference with S. Nichols re: closing; two calls; fax to Farole re: closing; HUD-1.	0.40 hrs	\$80.00
09/20/2004	JJC	Update contact info.; review Title binder; outline HUD-1 costs.	0.40 hrs	\$80.00
09/20/2004	JJC	Email to NEH re: propsed closing dates; review email from NEH and respond.	0.30 hrs	\$60.00
09/20/2004	JJD	Conference with NEH on estate and tax issues	0.40 hrs	\$72.00
09/20/2004	NEH	LB: Langman Tst> Exchanged EM msgs w/ JJC re closing; Left VM & EM for P Dibert at PA DOR re paymt credit.	0.50 hrs	\$100.00

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Langman, Jesse		48141 - 00001	Bill #	43076	Page #	5
09/21/2004	JJC	Review file and closing Agenda; review original Weiner signature page	0.30 hrs	\$60.00		
09/21/2004	JJC	Email to NEH regarding Cort Order; review Stipulation and all original signatures	0.20 hrs	\$40.00		
09/21/2004	JJC	Email to NEH regarding Dept. of Revenue; telephone conference with Attorney Farole - leave message - email from and to M. Landes	0.30 hrs	\$60.00		
09/21/2004	NEH	LB: Langman Tst> Recvd signature page fr Atty Weiner; Conferred w/ JJC re PA Inh Tax.	0.20 hrs	\$40.00		
09/22/2004	JJC	Email to NEH regarding closing - Order - taxes; review email from NEH and to NEH email to Court	0.30 hrs	\$60.00		
09/22/2004	JJC	Review NEH email; give signature pages and Stipulation to Sherry; telephone conference with S. Nichols	0.30 hrs	\$60.00		
09/22/2004	JJC	Email to M. Landes regarding closing and rents and deposits; review Deer Park HUD-1	0.30 hrs	\$60.00		
09/22/2004	JJC	Review file regarding HUD-1 costs; review file regarding closing	0.70 hrs	\$140.00		
09/22/2004	JJC	Email M. Landes regarding any other closing costs	0.10 hrs	\$20.00		
09/22/2004	NEH	Wrote EM msg to Jan Woffindin, of Lehigh Co Ct (cc: Counsel & clients), sending Stipulation of Counsel & 3 signature pages, w/ proposed Ct Order, for presentation to Court.	0.80 hrs	\$160.00		
09/22/2004	NEH	LB: Langman Tst> Conferred w/ PA Dept of Rev re correction of Inh Tax Notice; Sent EM msgs to JJC & Miriam.	0.50 hrs	\$100.00		
09/23/2004	JJC	Review file re: closing Terlingua; fax ro Farole re: closing.	0.40 hrs	\$80.00		
09/23/2004	JJC	Review email from Miriam re: rents and fax to Farole; email to M Landes.	0.30 hrs	\$60.00		
09/23/2004	JJC	Email re: both Trustees needs at closing; print Deed on Bond paper.	0.20 hrs	\$40.00		
09/23/2004	JJC	Memo to NEH re: Court Order status; review NEH email to Court Administrator.	0.20 hrs	\$40.00		
09/23/2004	JJC	Telephone conference with Dominick Farole re: closing; Conference with NEH re: Court Order.	0.30 hrs	\$60.00		
09/23/2004	JJC	Telephone conference with Farole re: Court Order- two calls; review NEH email re: Order; review HUD-1; convert to PDF; email to M. Landes; email to M Landes re: purchase price; conference with NEH re: Order.	1.00 hrs	\$200.00		

D 040

Langman, Jesse		48141 - 00001	Bill #	43076	Page #	6
09/23/2004	NEH	LB: Langman Tsts> Conferred w/ Jan Woffindin of Lehigh Co Ct Admin Ofc re Ct Order approving Counsel Stipulation; Sent EM msgs re status of case.	0.50 hrs	\$100.00		
09/24/2004	JJC	Review email from M. Landes and respond; review fax from Farole.	0.30 hrs	\$60.00		
09/24/2004	JJC	Telephone conference with M Landes re: closing; email from Miriam.	0.20 hrs	\$40.00		
09/24/2004	JJC	Fax to Farole re: HUD-1; revise Deed purchase price.	0.20 hrs	\$40.00		
09/24/2004	JJC	Review file from closing; travel to Allentown for closing and return.	5.30 hrs	\$1,060.00		
09/24/2004	NEH	Call to Jan Woffindin re Court Order for Terlinqua settlement	0.40 hrs	\$80.00		
09/24/2004	NEH	Conferred w/ Lehigh Co Clerk of OC, then w/ JJC at settlement; Recvd Ct Order via fax; & Sent Order via EM msg to counsel, title co & client	0.50 hrs	\$100.00		
09/24/2004	NEH	Conferred w/ IRS Auditor Kurt Almasy re info for Tst Co of Lehigh Valley; Researched & forwarded contact & data re Trust Co to him.	0.80 hrs	\$160.00		
09/27/2004	JJC	Closing follow up; review NEH email	0.50 hrs	\$100.00		
09/27/2004	JJC	Conference with NEH regarding status	0.20 hrs	\$40.00		
09/27/2004	NEH	Wrote EM msg to Miriam & Jesse re status w/ IRS.	0.50 hrs	\$100.00		
09/27/2004	NEH	Reviewed 2003 Fid Inc Tax Returns & noted to obtain prior completed returns.	0.40 hrs	\$80.00		
09/27/2004	NEH	Exchanged EM msgs w/ Miriam re status of IRS audit.	0.10 hrs	\$20.00		
09/28/2004	NEH	Dictated ltr sending 2003 Deer Park Trust US & PA Fid Inc Tax Returns to Atty Wiener; & Arranged to check on other returns prepared.	0.20 hrs	\$40.00		
09/28/2004	NEH	Exchanged EM msgs w/ Atty Wiener re 2003 Deer Park Fid Inc Tax Returns	0.20 hrs	\$40.00		
09/28/2004	NEH	Exchanged EM msgs w/ S Wiener re fid inc tax returns	0.50 hrs	\$100.00		
09/29/2004	NEH	Conferred w/ Jesse re IRS contact.	0.50 hrs	\$100.00		

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Langman, Jesse

48141 - 00001

Bill #

43076

Page #

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09/29/2004	NEH	Conferred w/ Jesse re status of IRS examination & petition to Court.	1.00 hrs	\$200.00
09/29/2004	NEH	Conferred w/ IRS Auditor re amendmt of pro forma return with accurate legal fees to date as a deduction vs FET.	0.50 hrs	\$100.00
09/29/2004	NEH	Assembled & sent US & PA fid inc tax returns to Atty Wiener.	0.30 hrs	\$60.00

Total professional services	\$8,672.00
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Expenses

09/29/2004	Document copying - Several Tax Returns	\$37.80
Total expenses	\$37.80	

BILL SUMMARY

Total fees billed	43.40 hrs	\$8,672.00
Total expenses billed		\$37.80
Net current charges		\$8,709.80
Net balance forward		\$72,424.02
Total balance now due		\$81,133.82
Trust cash remaining balance		\$122,360.89

Please include your client - matter number on the check.

D 042

Goldberg Katzman, P.C.
320 Market Street
P.O. Box 1268
Harrisburg, PA 17108-1268
717-234-4161 Fed ID No: 23-2179953

April 04, 2005
Billing through 03/31/2005

Jesse Langman
6655 Farrier Road
Orefield, PA 18069

Bill number 46746
Client - Matter 48141-00001

Trust Administration

Balance forward prior to last payment	\$81,133.82
Last payment applied	\$81,133.82
Net balance forward	<u>\$0.00</u>
Trust cash balance brought forward	\$27,418.56

Expenses

10/26/2004	Copy Expense	\$26.40
10/26/2004	Filing Fees	\$10.00
11/23/2004	Document copying	\$25.40
12/27/2004	Lexis Research	\$44.21
<hr/>		
03/16/2005	Copy Expense	\$73.27

Total expenses	<u>\$179.28</u>
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D 043

BILL SUMMARY

Total expenses billed	\$179.28
Net current charges	<u>\$179.28</u>
Total balance now due	<u><u>\$179.28</u></u>
Trust cash remaining balance	\$27,418.56

Please include your client - matter number on the check.

D 044

Replacement Invoice

For invoice 47435 (which was not paid until Dec 2005), there exists two invoices. The work in both invoices is identical; however, the hourly rate is different.

Despite the fact the invoice was adjusted, the trustees paid Goldberg Katzman \$30,000 on invoice 47435.

Goldberg Katzman, P.C.

PREBILL

April 26, 2005

Billing through 04/26/2005

Jesse Langman
6655 Farrier Road
Orefield, PA 18069

Bill number 16553
Client - Matter 48141-00001

Trust Administration

Balance forward prior to last payment	\$179.28
Last payment applied	\$0.00
Net balance forward	<u>\$179.28</u>
Trust cash balance brought forward	\$10,377.56

Professional Services Rendered

Bill	0.40	0.40	200.00	\$80.00
10/01/2004 NEH	Obtained & sent ABA article re vexatious litigation to Miriam & Jesse	0.40 hrs		\$80.00
Bill	0.50	0.50	200.00	\$100.00
10/07/2004 NEH	Conferred w/ Atty Wiener re status of FET filing & note collection lawsuit	0.50 hrs		\$100.00
Bill	0.30	0.30	200.00	\$60.00
10/08/2004 JJC	Conference with NEH regarding Petition for Fees; look for local rules - Lehigh County	0.30 hrs		\$60.00
Bill	0.50	0.50	200.00	\$100.00
10/08/2004 JJC	Review NEH memo regarding Petition for Fees; start Petition for Fees	0.50 hrs		\$100.00
Bill	0.10	0.10	200.00	\$20.00
10/08/2004 JJC	Email to NEH regarding Petition	0.10 hrs		\$20.00
Bill	0.80	0.80	200.00	\$160.00
10/11/2004 JJC	Review rough outline of Petition for Fees; work on Petition for fees- review file; email to NEH	0.80 hrs		\$160.00
Bill	0.50	0.50	200.00	\$100.00
10/11/2004 JJC	Review and revise Petition draft; look for Orphan's Court rules	0.50 hrs		\$100.00
Bill	0.10	0.10	200.00	\$20.00
10/12/2004 JJC	Review NEH emails regarding trusts	0.10 hrs		\$20.00
Bill	0.40	0.40	200.00	\$80.00
10/12/2004 NEH	Conferred w/ Jesse re death tax returns filed &	0.40 hrs		\$80.00

Replaces Invoice 47,435

D 046

Hanford lawsuit

Bill		0.50	0.50	200.00	\$100.00	
10/12/2004	NEH	Conferred w/ Jesse, then Miriam, re death tax returns filed & Hanford lawsuit.	0.50 hrs		\$100.00	
Bill		0.50	0.50	200.00	\$100.00	
10/13/2004	NEH	Conferred w/ Jesse Langman.	0.50 hrs		\$100.00	
Bill		0.10	0.10	200.00	\$20.00	
10/14/2004	JJC	Conference with NEH regarding Petition	0.10 hrs		\$20.00	
Bill		0.30	0.30	200.00	\$60.00	
10/15/2004	JJC	Review Lehigh County Orphans Court rules	0.30 hrs		\$60.00	
Bill		0.20	0.20	200.00	\$40.00	
10/18/2004	JJC	Memo to NEH regarding Petition; conference with NEH	0.20 hrs		\$40.00	
Bill		0.30	0.30	200.00	\$60.00	
10/19/2004	JJC	Review current draft of Fee Petition	0.30 hrs		\$60.00	
Bill		0.10	0.10	200.00	\$20.00	
10/20/2004	JJC	Conference with NEH	0.10 hrs		\$20.00	
Bill		0.30	0.30	200.00	\$60.00	
10/21/2004	JJC	review revised petition for fees- email comments to NEH; review email from Jesse.	0.30 hrs		\$60.00	
Bill		0.50	0.50	200.00	\$100.00	
10/25/2004	JJC	Conference with NEH regarding status; conference with NEH and J. Langman regarding Hanford Note	0.50 hrs		\$100.00	
Bill		0.70	0.70	200.00	\$140.00	
10/26/2004	JJC	Review final Petition for Fees - NEH emails; review Petition for Distribution; conference with NEH	0.70 hrs		\$140.00	
Bill		0.40	0.40	200.00	\$80.00	
10/26/2004	NEH	Wrote ltr to Lehigh Co Clerk of OC transmitting 2 Petitions (for fees & for distributions)	0.40 hrs		\$80.00	
Bill		3.30	3.30	90.00	\$297.00	
10/26/2004	PL20	Petition of Deer Park Trust for approval to make distribution to beneficiary; How to get info on Trust co of Lehigh Valley; phone call to Dept. of Banking and to Dept. of State; get copy of Form 56 and REg 20 6018-2; provide assistance finding documents; assist in preparing citations for Petition for Approval of Distribution to Beneficiary, Petition for Approval for Counsel Fees and COS in both matters; review Lehigh County Orphans' Court Rules	3.30 hrs		\$297.00	
Bill		0.50	0.50	200.00	\$100.00	
10/27/2004	JJC	Review NEH memo and NEH email to client; conference with NEH; review cases on statute of limitations	0.50 hrs		\$100.00	

NOTE
CASE

Bill	0.30	0.30	200.00	\$60.00	
10/27/2004	NEH	Forwarded research on cases to JJC.	0.30 hrs	\$60.00	
Bill	0.20	0.20	200.00	\$40.00	
10/27/2004	NEH	Worked on form of Petitions to file.	0.20 hrs	\$40.00	
Bill	0.50	0.50	200.00	\$100.00	
11/04/2004	NEH	Conferred w/ Jesse re status of Petitions & set appt for 11/09/04; Conferred w/ Lehigh Co Ct Admin Ofc & left VM msg for JW.	0.50 hrs	\$100.00	
Bill	0.40	0.40	200.00	\$80.00	
11/08/2004	NEH	Wrote letter to Atty. Wiener sending Acceptance of Service	0.40 hrs	\$80.00	
Bill	1.00	1.00	200.00	\$200.00	
11/10/2004	NEH	Conferred with Dep Ct Admin. Jan Woffindin re: status of Petitioners and Motions pending before Court; Conferred with Jesse re: discussion	1.00 hrs	\$200.00	
Bill	1.30	1.30	180.00	\$234.00	
11/15/2004	JJD	Review petition and docs	1.30 hrs	\$234.00	
Bill	0.30	0.30	200.00	\$60.00	
11/17/2004	JJC	Review email from Jesse to B. Dayton; email from Jesse regarding Answer; conference with RMK	0.30 hrs	\$60.00	
Bill	0.70	0.70	200.00	\$140.00	
11/17/2004	JJC	Revise draft Answer; review NEH email and RMK email	0.70 hrs	\$140.00	
Bill	0.40	0.40	200.00	\$80.00	
11/17/2004	JJC	Scan revised Answer email to J. Langman; review cases on statute of limitations	0.40 hrs	\$80.00	
Bill	0.50	0.50	200.00	\$100.00	
11/19/2004	NEH	Conferred w/ Jesse & Jay re no 1023.1 demand letter	0.50 hrs	\$100.00	
Bill	0.50	0.50	200.00	\$100.00	
12/03/2004	JJC	Archival Resource Co.: Review Contract with Phil Library and email comments	0.50 hrs	\$100.00	
Bill	0.20	0.20	200.00	\$40.00	
12/15/2004	JJC	Conference with NEH; review email regarding T. Stoudt from M. Landes	0.20 hrs	\$40.00	
Bill	0.70	0.70	200.00	\$140.00	
12/15/2004	JJC	Telephone conference with Miriam - leave message; telephone conference with Jesse; telephone conference with Miriam; email from Jesse and NEH	0.70 hrs	\$140.00	
Bill	1.20	1.20	200.00	\$240.00	
12/27/2004	NEH	Conferred w/ Jesse re response to IRS Auditor & disposition of pending motions.	1.20 hrs	\$240.00	
Bill	0.40	0.40	90.00	\$36.00	
12/27/2004	PL20	Assist NEH with Dist. prepare draft of letter to Dayton and Weiner	0.40 hrs	\$36.00	

NOTE

CASE

NOTE

CASE

NOTE

CASE

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Bill	0.50	0.50	200.00	\$100.00	
12/28/2004	NEH	Worked on service of Order on other counsel by ltr & certif to Clerk of OC Division	0.50 hrs	\$100.00	
Bill	0.50	0.50	90.00	\$45.00	
12/28/2004	PL20	Prepare letter and certificate of service re: Order of Court on Deer Park Trust	0.50 hrs	\$45.00	
Bill	0.40	0.40	200.00	\$80.00	
12/29/2004	NEH	Sent escrow acct report to Miriam & Jesse.	0.40 hrs	\$80.00	
Bill	0.30	0.30	200.00	\$60.00	
12/30/2004	NEH	Left VM & conferred w/ Jesse; Sent EM msg to Bank re distributions & 1:30 pm Conf Call.	0.30 hrs	\$60.00	
Bill	2.00	2.00	200.00	\$400.00	
12/30/2004	NEH	Participated in Conference Call w/ Dave Hock at New Tripoli Bank & Miriam re distributions; Sent EM msgs re distributions & fid inc tax effects	2.00 hrs	\$400.00	
Bill	0.10	0.10	220.00	\$22.00	
01/03/2005	JJC	Review NEH emails	0.10 hrs	\$22.00	
Bill	2.20	2.20	200.00	\$440.00	
01/05/2005	JJD	Review pleadings with NEH; draft docs	2.20 hrs	\$440.00	
Bill	0.30	0.30	220.00	\$66.00	
01/20/2005	JJC	Meet with Jesse and NEH	0.30 hrs	\$66.00	
Bill	0.40	0.40	225.00	\$90.00	
01/28/2005	NEH	Left VM msg for Jan Woffindin & sent EM msg.	0.40 hrs	\$90.00	
Bill	0.50	0.50	225.00	\$112.50	
01/28/2005	NEH	Conferred w/ Jesse re issues for judicial conference.	0.50 hrs	\$112.50	
Bill	0.50	0.50	225.00	\$112.50	
02/08/2005	NEH	Conferred w/ Jesse	0.50 hrs	\$112.50	
Bill	0.50	0.50	90.00	\$45.00	
02/09/2005	PL20	Assist NEH in preparing cover letter for praecipe for pretrial conference and proof of service	0.50 hrs	\$45.00	
Bill	1.00	1.00	85.00	\$85.00	
02/23/2005	PL22	Review documents and email correspondence per attorney Hendershot	1.00 hrs	\$85.00	
Bill	1.00	1.00	225.00	\$225.00	
02/25/2005	NEH	Conferred w/ IRS Auditor Kurt Almasy re submission of Trust's FET	1.00 hrs	\$225.00	
Bill	1.00	1.00	225.00	\$225.00	
03/01/2005	NEH	Conferred w/ Jesse re IRS reporting & return	1.00 hrs	\$225.00	
Bill	0.50	0.50	225.00	\$112.50	
03/02/2005	NEH	Reviewed & revised Document Request & Interrogatories.	0.50 hrs	\$112.50	
Bill	0.50	0.50	225.00	\$112.50	
03/07/2005	NEH	Received Scheduling Order & forwarded it by EM	0.50 hrs	\$112.50	

NOTE
CASE

NOTE CASE

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to JL & ML; Noted calendar for prep & session.

Bill		0.50	0.50	225.00	\$112.50
03/11/2005	NEH	Conferred w/ Jesse; Left VM msg for IRS Auditor Kurt Almasy.			0.50 hrs \$112.50
Bill		1.50	1.50	225.00	\$337.50
03/13/2005	NEH	Conferred w/ Jesse Langman re IRS audit result.			1.50 hrs \$337.50
Bill		0.80	0.80	200.00	\$160.00
03/14/2005	JJD	Review of letter; conference			0.80 hrs \$160.00
Bill		5.00	5.00	85.00	\$425.00
03/14/2005	PL22	Research and Assist attorney Hendershot with IRS Letter			5.00 hrs \$425.00
Bill		2.50	2.50	225.00	\$562.50
03/16/2005	NEH	Conferred w/ Jesse, then JJC, re presentation to Court in Judicial Conference tomorrow; Reviewed memo re issues. Conferred w/ IRS Auditor Almasy re my ltr re FET Return. Met w/ John Laudeman, CPA, re 2004 Fid Inc Tax Return data.			2.50 hrs \$562.50
Bill		0.50	0.50	225.00	\$112.50
03/21/2005	NEH	Conferred w/ Jesse re proposed court orders & contact w/ IRS Agent			0.50 hrs \$112.50
Bill		3.00	3.00	225.00	\$675.00
03/29/2005	NEH	Conferred w/ Miriam re loan for survey costs & payment for apt cleanup; Took notes of call & sent email msg. Conferred w/ Jesse. Revised & finalized Orders for Summary Judgment re Deer Park, Hanford & Terlinqua Trusts; Sent docs by email.			3.00 hrs \$675.00
Bill		0.10	0.10	220.00	\$22.00
04/04/2005	JJC	Review NEH email to IRS			0.10 hrs \$22.00
Bill		0.20	0.20	220.00	\$44.00
04/05/2005	JJC	Review E-mails re: Marshal Trust			0.20 hrs \$44.00
Bill		1.50	1.50	225.00	\$337.50
04/06/2005	NEH	Conferred w/ Jesse re proposed court orders for summary judgment. Conferred w/ Atty Wiener re proposed court orders for summary judgment			1.50 hrs \$337.50
Bill		1.00	1.00	225.00	\$225.00
04/07/2005	NEH	Conferred w/ IRS Auditor Almasy re status of audit.			1.00 hrs \$225.00
Bill		0.10	0.10	220.00	\$22.00
04/13/2005	JJC	Telephone conference with Jesse and NEH			0.10 hrs \$22.00
Bill		0.10	0.10	220.00	\$22.00
04/18/2005	JJC	Review Trexler Praeipce-forward to NEH and Jesse Langman			0.10 hrs \$22.00
Bill		0.10	0.10	220.00	\$22.00
04/19/2005	JJC	Review Terlmgra Proposed Order			0.10 hrs \$22.00

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Total professional services

\$8,959.50Expenses

04/11/2005 Overnight Delivery

808

\$23.23

04/13/2005 Document copying

802

\$17.60

Total expenses

\$40.83

Timekeeper	Hours to bill	Hourly rate	Fee Amount
JJC	9.10	202.20	\$1,840.00
JJD	4.30	193.95	\$834.00
NEH	24.90	214.96	\$5,352.50
PL20	4.70	90.00	\$423.00
PL22	6.00	85.00	\$510.00

BILL SUMMARY

Total fees billed	49.00 hrs	\$8,959.50
Total expenses billed		\$40.83
Net current charges		<u>\$9,000.33</u>
Net balance forward		\$179.28
Total balance now due		<u><u>\$9,179.61</u></u>
Trust cash remaining balance		\$10,377.56

Please include your client - matter number on the check.

Goldberg Katzman, P.C.
 320 Market Street
 P.O. Box 1268
 Harrisburg, PA 17108-1268
 717-234-4161 Fed ID No: 23-3170953

May 17, 2005
 Billing through 05/17/2005

Jesse Langman
 6655 Furrier Road
 Overland, PA 18069

Bill number
 Client Matter

47435
 48141-00001

Trust Administration

Balance forward prior to last payment \$179.28
 Last payment applied \$179.28
 Net balance forward \$0.00
 Trust cash balance brought forward \$30,798.42

Professional Services Rendered

10/01/2004	NEH	Obtained & sent ABA article re vacations litigation to Miriam & Jesse.	0.40 hrs	\$259.75
10/07/2004	NEH	Conferred w/ Atty Wiener re status of FET filing & note collection lawsuit.	0.50 hrs	\$324.69
10/08/2004	JIC	Conference with NEH regarding Petition for Fees; look for local rules - Lehigh County	0.30 hrs	\$210.70
10/08/2004	JIC	Review NEH memo regarding Petition for Fees; start Petition for Fees	0.50 hrs	\$351.17
10/08/2004	JIC	Email to NEH regarding Petition	0.10 hrs	\$70.23
10/11/2004	JIC	Review rough outline of Petition for Fees; work on Petition for fees- review file; email to NEH	0.80 hrs	\$561.90
10/11/2004	JIC	Review and revise Petition draft; look for Orphan's Court rules	0.50 hrs	\$351.17
10/12/2004	JIC	Review NEH emails regarding trusts	0.10 hrs	\$70.23
10/12/2004	NEH	Conferred w/ Jesse re death tax returns filed & Hanford lawsuit.	0.40 hrs	\$259.75
10/12/2004	NEH	Conferred w/ Jesse; then Miriam re death tax returns filed & Hanford lawsuit.	0.50 hrs	\$324.69

Langman, Jesse	48141 - 00001	Bill #	47435	Page #	2
10/13/2004	NEH	Conferred w/ Jesse Langman.	0.50 hrs	\$324.69	
10/14/2004	JIC	Conference with NEH regarding Petition	0.10 hrs	\$70.23	
10/15/2004	JIC	Review Lehigh County Orphans Court rules	0.30 hrs	\$210.70	
10/18/2004	JIC	Memo to NEH regarding Petition; conference with NEH	0.20 hrs	\$140.47	
10/19/2004	JIC	Review current draft of Fee Petition	0.30 hrs	\$210.70	
10/20/2004	JIC	Conference with NEH	0.10 hrs	\$70.23	
10/21/2004	JIC	review revised petition for fees- email comments to NEH; review email from Jesse.	0.30 hrs	\$210.70	
10/25/2004	JIC	Conference with NEH regarding status; conference with NEH and J. Langman regarding Hanford Note	0.50 hrs	\$351.17	
10/26/2004	JIC	Review final Petition for Fees - NEH emails; review Petition for Distribution; conference with NEH	0.70 hrs	\$491.64	
10/26/2004	NEH	Wrote ltr to Lehigh Co Clerk of OC transmitting 2 Petitions (for fees & for distributions).	0.40 hrs	\$259.75	
10/26/2004	PL20	Petition of Deer Park Trust for approval to make distribution to beneficiary. How to get info on Trust co of Lehigh Valley; phone call to Dept. of Banking and to Dept. of State; get copy of Form 56 and REG 20.6018-2; provide assistance finding documents; assist in preparing statements for Petition for Approval of Distribution to Beneficiary.	3.30 hrs	\$0.00	
10/27/2004	JIC	Petition for Approval for Counsel Fees and COS in both matters; review Lehigh County Orphans' Court Rules	0.50 hrs	\$351.17	
10/27/2004	NEH	Review NEH memo and NEH email to client; conference with NEH; review cases on statute of limitations	0.30 hrs	\$194.81	
10/27/2004	NEH	Forwarded research on cases to JIC	0.20 hrs	\$129.88	
10/27/2004	NEH	Worked on form of Petition to file	0.50 hrs	\$324.69	
11/01/2004	NEH	Conferred w/ Jesse re status of Petitions & set appt for 11/09/04. Conferred w/ Lehigh Co Ct Admin Ofc & left VM msg for JW.	0.40 hrs	\$259.75	
11/08/2004	NEH	Wrote letter to Atty. Wiener sending Acceptance of			

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Invoice has been substituted

J. Langman, Jesse	48141 - 00001	BIB #	47435	Page #	3	J. Langman, Jesse	48141 - 00001	BIB #	47435	Page #	4
Service											
11/09/2004 NEH	Conferred with Dep. Ct Admin. Jan Weffindin re: status of Petitioners and Motions pending before Court. Conferred with Jesse re: discussion	1.00 hrs	\$649.38			01/20/2005 JIC	Meet with Jesse and NEH		0.30 hrs	\$211.77	
11/15/2004 JD	Review petition and docs	1.30 hrs	\$938.66			01/28/2005 NEH	Left VM msg for Jan Weffindin & sent EM msg.		0.40 hrs	\$292.23	
11/17/2004 JIC	Review email from Jesse to B. Dayton; email from Jesse regarding Answer; conference with RMR.	0.30 hrs	\$210.70			01/28/2005 NEH	Conferred w/ Jesse re issues for judicial conference.		0.50 hrs	\$365.27	
11/17/2004 JIC	Review draft Answer; review NEH email and RMR email	0.70 hrs	\$491.64			02/08/2005 NEH	Conferred w/ Jesse		0.50 hrs	\$365.27	
11/17/2004 JIC	Scan revised Answer email to J. Langman; review cases on statute of limitations	0.40 hrs	\$280.94			02/09/2005 PL20	Assist NEH in preparing cover letter for pro se for judicial conference and proof of service		0.50 hrs	\$0.00	
11/19/2004 NEH	Conferred w/ Jesse & Jay re no 102311 demand letter	0.50 hrs	\$329.69			02/23/2005 PL22	Review documents and email correspondence per attorney Hendershot		1.00 hrs	\$85.00	
12/03/2004 JIC	Archival Resource Co.: Review Contract with Phil Libens, and email communications	0.50 hrs	\$351.17			02/25/2005 NEH	Conferred w/ IRS Auditor Kurt Almay re submission of Trust's FET.		1.00 hrs	\$730.54	
12/15/2004 JIC	Conference with NEH; review email regarding T Stouff from St. Landres	0.20 hrs	\$140.47			03/03/2005 NEH	Conferred w/ Jesse re IRS reporting & return		1.00 hrs	\$730.54	
12/15/2004 JIC	Telephone conference with Miriam - leave message; telephone conferences with Jesse; telephone conference with Miriam; email from Jesse and NEH	0.70 hrs	\$491.64			03/03/2005 NEH	Reviewed & revised Document Request & Interrogatories.		0.30 hrs	\$365.27	
12/27/2004 NEH	Conferred w/ Jesse re response to IRS Auditor & disposition of pending motions.	1.20 hrs	\$779.23			03/07/2005 NEH	Received Scheduling Order & forwarded it by EM to JL & ML; Noted calendar for prep & session.		0.50 hrs	\$365.27	
12/27/2004 PL20	Assist NEH with Dist. prepare draft of letter to Dayton and Weiner	0.40 hrs	\$0.00			03/11/2005 NEH	Conferred w/ Jesse; Left VM msg for IRS Auditor Kurt Almay		0.50 hrs	\$365.27	
12/28/2004 NEH	Worked on service of Order on other counsel by Itr & certifi to Clerk of DC Division	0.50 hrs	\$324.69			03/13/2005 NEH	Conferred w/ Jesse Langman re IRS audit result.		1.50 hrs	\$1,095.82	
12/28/2004 PL20	Prepare letter and certificate of service re: Order of Court on Dear Park Trust.	0.50 hrs	\$0.00			03/14/2005 JD	Review of letter; conference		0.80 hrs	\$641.82	
12/29/2004 NEH	Send escrow acct report to Miriam & Jesse.	0.40 hrs	\$256.75			03/14/2005 PL22	Research and Assist attorney Hendershot with IRS Letter		5.00 hrs	\$425.00	
12/30/2004 NEH	Left VM & conferred w/ Jesse; Sent EM msg to Bank re distributions & 1:30 pm Conf Call.	0.30 hrs	\$194.81			03/16/2005 NEH	Conferred w/ Jesse, then JIC, re presentation to Court in Judicial Conference tomorrow; Reviewed memo re issues. Conferred w/ IRS Auditor Almay w/ my re re FET Return. Met w/ John Laudman, CPA, re 2004 Fid Inc Tax Return data.		2.50 hrs	\$1,826.35	
12/30/2004 NEH	Participated in Conference; Call w/ Dave Hook at New Tripoli Bank & Miriam re distributions; Sent EM msg re distributions & fid inc tax effects; Review NEH emails	2.00 hrs	\$1,298.74			03/31/2005 NEH	Conferred w/ Jesse re proposed court orders & contact w/ IRS Agent.		0.50 hrs	\$365.27	
01/03/2005 JIC		0.10 hrs	\$77.26			03/29/2005 NEH	Conferred w/ Miriam re loan for survey costs & payment for apt cleanup; Took notes of call & sent email msg. Conferred w/ Jesse. Revised &		3.00 hrs	\$2,191.68	
01/05/2005 JD	Review pleadings with NEH; draft docs	2.20 hrs	\$1,765.01								

Finalized Orders for Summary Judgment re Deer Park, Hartford & Terlingua Trusts. Sent does by email.

04/03/2005 JIC Review NEH email to IRS 0.10 hrs \$77.26

04/05/2005 JIC Review E-mails re: Marshal Trust 0.20 hrs \$154.32

04/06/2005 NEH Conferred w/ Jesse re proposed summary judgment for summary judgment. Conferred w/ Atty. Wiener re proposed court order for summary judgment. \$1,093.82

04/07/2005 NEH Conferred w/ IRS Auditor Alinsky re status of audit 1.00 hrs \$770.53

04/13/2005 JIC Telephone conference with Jesse and NEH 0.10 hrs \$77.26

04/18/2005 JIC Review Taxler Principle forward in NEH and Jesse Langman 0.10 hrs \$77.26

04/19/2005 JIC Review Terlingua Proposed Order 0.10 hrs \$77.26

04/25/2005 JIC Review orders and e-mail 0.60 hrs \$481.37

04/25/2005 NEH Received email msg per Wiener. Wrote msg to CI Admin re resolution of proposed orders 1.00 hrs \$770.53

04/26/2005 JIC Review Wiener e-mail to Attorney Henderdott 0.10 hrs \$77.26

04/27/2005 JIC Review NEH email to IRS 0.10 hrs \$77.26

04/27/2005 NEH Sent 6 orders to CI Admin Ofc by email msg. Sent email msg to IRS Auditor. \$770.54

04/29/2005 JIC Telephone conference with Mr. re. new Writ of Summons 0.10 hrs \$77.26

04/29/2005 JIC Confer with NEH 0.10 hrs \$77.26

Total professional services \$29,947.40

EXPENSES

04/11/2005 Overnight Delivery \$23.23

04/13/2005 Document copying \$17.60

05/05/2005 Overnight Delivery \$11.77

Total expenses \$52.60

BILL SUMMARY

Total fees billed	\$29,947.40
Total expenses billed	\$52.60
New current charges	\$30,000.00
Less: First cash applied to this bill	(\$30,000.00)
Total balance now due	\$0.00
First cash remaining balance	\$798.42

Please include your client - matter number on the check.

NOTE CASE

Goldberg Katzman, P.C.
320 Market Street
P.O. Box 1268
Harrisburg, PA 17108-1268
717-234-4161 Fed ID No: 23-2179953

December 21, 2005
Billing through 12/21/2005

Jesse Langman
6655 Farrier Road
Orefield, PA 18069

Bill number 51635
Client - Matter 48141-00001

Trust Administration

Trust cash balance brought forward \$798.42

Professional Services Rendered

05/24/2005	NEH	Conferred w/ IRS Auditor re status of FET audit, judicial proceeding, & proposal for mtg w/ Estate in audit.	0.80 hrs	\$180.00
06/09/2005	NEH	Left VM msg for Jan Woffindin re summary judgment motions	0.20 hrs	\$45.00
06/14/2005	NEH	Conferred w/ Jesse re Summary Jgmt motions; Conferred w/ Jan Woffindin re hearing on July 1st & issuance of orders by court; Left vm msg for Jesse.	1.00 hrs	\$225.00
06/28/2005	JJC	Memo to NEH re: hearing - Telephone conference with NEH re: status	0.20 hrs	\$44.00
06/28/2005	JJC	Review fax re: clinic lease	0.30 hrs	\$66.00
06/28/2005	JJC	Review settlement of 515 Act Appeal	0.20 hrs	\$44.00
06/28/2005	JJC	Email to M. Landes	0.10 hrs	\$22.00
06/28/2005	JJC	Telephone conference re: upcoming hearing	0.10 hrs	\$22.00
06/29/2005	JJC	Review email and fax from M. Landes re: lease	0.20 hrs	\$44.00
06/29/2005	JJC	Email to Miriam re: current lease	0.10 hrs	\$22.00
06/29/2005	JJC	Review lease draft with Lombardi	0.50 hrs	\$110.00

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06/29/2005	JJC	Review notes on lease	0.20 hrs	\$44.00
06/29/2005	NEH	Conferred w/ Atty Weiner re hearing matters & evidence.	0.50 hrs	\$112.50
06/29/2005	NEH	Conferred w/ Jesse re hearing & testimony.	0.80 hrs	\$180.00
06/30/2005	JJC	Review complete lease/Nazzaro	0.20 hrs	\$44.00
06/30/2005	JJC	Telephone conference wit Miriam Landes	0.20 hrs	\$44.00
06/30/2005	JJC	Review file notes	0.10 hrs	\$22.00
06/30/2005	JJC	Telephone conference with Miriam Landes re lease; fax lease to Miriam	0.20 hrs	\$44.00
06/30/2005	JJC	Telephone conference with M.J. Cohen-Fax to M.J. Cohen-telephone conference with Miriam Landes	0.30 hrs	\$66.00
06/30/2005	NEH	Conferred w/ JJC re lease; Sent email msg; Drafted Objections to Accounts.	1.00 hrs	\$225.00
07/01/2005	NEH	Traveled to/fr hearing in Allentown; Presented testimony of Miriam & Jesse; & Cross-examined bank witnesses; Conferred re hearing.	7.50 hrs	\$1,687.50
07/05/2005	JJC	Confer with NEH re: status	0.20 hrs	\$44.00
07/06/2005	NEH	Conferred w/ Jesse re Timeshare certificates. Received & replied to Linda Pacheco re Allis Tst interest in Hotel Playa Flamingo	1.50 hrs	\$337.50
07/11/2005	JJC	Review Answer to Motion and Brief	0.50 hrs	\$110.00
07/14/2005	NEH	Conferred with Jesse Langman	1.00 hrs	\$225.00
07/28/2005	NEH	Conferred with Kurt Almasy re: audit session	0.50 hrs	\$112.50
07/28/2005	NEH	Conferred with Jesse	0.50 hrs	\$112.50
07/29/2005	NEH	Conferred with Jesse Langman re: IRS audit	1.00 hrs	\$225.00
08/01/2005	NEH	Conferred with Jesse re: IRS audit meeting; revised 3 FET Pro Forma Returns	1.30 hrs	\$292.50

NOTE
CASE

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Date	Client	Description	Hours	Amount
08/03/2005	JJD	Confer with NEH	0.80 hrs	\$160.00
08/03/2005	NEH	Met w/ Jesse Langman in GK Office re documentation & discovery re Tsts v Estate.	7.00 hrs	\$1,575.00
08/06/2005	NEH	Met w/ IRS Atty/Auditor Kurt Almasy in GK Ofc to review FET reporting, discuss asset & deduction entries, and to run pro forma returns.	3.50 hrs	\$787.50
08/09/2005	JJC	Telephone conference with Miriam regarding Lombardi Lease; review Lombardi Lease; email Miriam	0.60 hrs	\$132.00
08/18/2005	NEH	Conferred w/ JJC re jury trial aspect of Note case; Conferred w/ CaseSoft re litigation software offer.	0.50 hrs	\$112.50
08/19/2005	JJC	E-mail Huyett affidavit to Jesse	0.10 hrs	\$22.00
08/19/2005	NEH	Researched cases & statute re fed est tax apportionment; & sent materials to auditor & clients.	1.50 hrs	\$337.50
08/23/2005	NEH	Met w/ Jesse in ofc; prepared for oral argument to court; conferred w/ IRS Auditor Kurt Almasy.	7.50 hrs	\$1,687.50
08/24/2005	NEH	Attended oral argument w/ JJC in Allentown; Met w/ Dep. Ct. Admin. Woffindin; Met w/ Atty Weiner re estate issues; travelled btw Hbg & Allentown; Conferred w/ Jesse re events; Exchanged email w/ Miriam.	7.00 hrs	\$1,575.00
08/25/2005	NEH	Conferred w/ JD re forgiveness of debt affected by estate insolvency.	0.50 hrs	\$112.50
09/06/2005	JJC	Review court's decision on Summary Judgment/confer with NEH	0.20 hrs	\$44.00
09/13/2005	NEH	Received & reviewed Answers to Objections filed by Estate; Arranged copy to clients	0.50 hrs	\$112.50
09/14/2005	NEH	Left VM msg for Jesse; Received & replied to email msg per Atty Weiner re payment of US fid inc taxes. Conferred w/ Jesse (2) & Miriam re fid inc taxes, Hotel Playera discovery, Summary Jgmt Order issued, & software; Wrote & sent email msg to Atty Weiner re consent for Estate to pay fid inc tax due.	1.70 hrs	\$382.50
10/04/2005	JJC	Telephone conference /Jesse re: draft Answer	0.10 hrs	\$22.00
10/04/2005	JJC	Review file	0.20 hrs	\$44.00
10/12/2005	NEH	Conferred w/ IRS Auditor re offer to pay FET on account; Took notes of call.	1.00 hrs	\$225.00

NOTE
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CASE

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10/13/2005	NEH	Drafted & revised loan docs. Finalized & sent loan docs (Agrmt & Note)	3.50 hrs	\$787.50
10/19/2005	NEH	Conferred w/ Tripoli Bank; Sent email msg to Miriam, Jesse & Bank.	0.50 hrs	\$112.50
10/25/2005	NEH	Worked on FET Return & payment for tax estimated as due.	1.00 hrs	\$225.00
10/27/2005	NEH	Conferred w/ IRS Auditor re proposed paymt of FET to IRS Ofc; Arranged delivery of paymt	0.80 hrs	\$180.00
10/28/2005	JJC	Telephone conference /Jesse re: status	0.10 hrs	\$22.00
10/28/2005	JJC	Review file	0.20 hrs	\$44.00
11/02/2005	NEH	Conferred w/ IRS Auditor re FET audit.	1.00 hrs	\$225.00
11/03/2005	NEH	Worked on Form 56.	1.00 hrs	\$225.00
11/08/2005	NEH	Conferred w/ Jesse; Signed, assembled & copied Trust's FET; Wrote & sent transmittal msg to IRS Auditor.	1.20 hrs	\$270.00
11/09/2005	NEH	Conferred w/ Jesse re status of IRS FET Return filing & email msg fr Atty Dayton per Atty Weiner.	0.60 hrs	\$135.00
11/14/2005	NEH	Conferred w/ Jesse	0.50 hrs	\$112.50
11/21/2005	NEH	Conferred w/ IRS Auditor Almasy re audit report status.	0.50 hrs	\$112.50
11/22/2005	NEH	Received Audit Report fr IRS per Kurt Almasy & sent it to Miriam; Conferred w/ her.	0.30 hrs	\$67.50
12/01/2005	NEH	Conferred w/ Jesse; researched right of beneficiary to inspect fiduciary records; Wrote notes of call.	1.40 hrs	\$315.00
12/05/2005	JJC	Review NEH email re: 706 return	0.10 hrs	\$22.00
12/12/2005	NEH	Met w/ Jesse in GK Ofcs re litigation, IRS tax audit, discovery of Hotel Playa docs & property insurance.	5.00 hrs	\$1,125.00
12/14/2005	NEH	Exchanged email msgs w/ Miriam & Jesse; Compiled & sent copies of email msgs (Aug-Dec, 2005) to Jesse, per his request.	1.00 hrs	\$225.00
12/15/2005	NEH	Conferred w/ Jesse re email & mtg	0.50 hrs	\$112.50

12/19/2005	NEH	Conferred w/ John Laudeman re year-end issues, including fees, distributions & tax payments. Conferred w/ Jesse Langman re documentation from Terlinqua Trust & Deer Park Trust; Sent docs by email.	2.50 hrs	\$562.50
12/20/2005	NEH	Conferred w/ Jesse re document assembly & mtg agenda	0.50 hrs	\$112.50
12/21/2005	NEH	Met w/Jesse Langman, Miriam Landes & John Laudeman, CPA, re fiduciary income tax matters; Sent email msgs w/ Notes of Mtg.	2.50 hrs	\$562.50

Total professional services \$17,639.00

Expenses

06/10/2005	Document copying - Exhibits to Brief	\$81.60
07/15/2005	Subpoenas	\$10.00
08/05/2005	Overnight Delivery	\$23.62
09/29/2005	Overnight Delivery	\$21.77
10/26/2005	Overnight Delivery	\$18.19
11/03/2005	Overnight Delivery	\$18.84
12/05/2005	Overnight Delivery	\$17.58
12/05/2005	Overnight Delivery	\$14.99

Total expenses \$206.59

BILL SUMMARY

Total fees billed	78.60 hrs	\$17,639.00
Total expenses billed		\$206.59
Net current charges		\$17,845.59
Total balance now due		\$17,845.59

Trust cash remaining balance \$798.42

Please include your client - matter number on the check.

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